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1987

ANNUAL REPORT



MERRIMACK

New Hampshire

1987

This book costs you \$3.46. Please bring it to Town Meeting.

DATES TO REMEMBER

July 1, 1988	Fiscal year begins
December 1, 1988	Last day to pay final installment on 1988 property taxes without interest penalty
March 22, 1989	Filing period for elected office begins; ends March 31
March 28, 1989	Annual Meeting, Merrimack Village District
April 1, 1989	All property, both real and personal, assessed to owner of record this date Dog licenses available
April 15, 1989	Last day to file Current Use Applications per RSA 79-A:5 Last day for veterans to file permanent application for tax exemption (green card). Applies only to those who have not previously applied to Merrimack, per RSA 72:33 Last day for filing exemption for elderly, blind, handicapped, and tax exempt properties, and for special assessment of residences in industrial or commercial zone, per RSA 75:11 Timber Tax Report of Cut due
April 24, 1989	Fast Day (legal holiday in New Hampshire)
May 1, 1989	Dog licenses expire
May 9, 1989	Annual Town Meeting
June 30, 1989	Fiscal year ends

Annual Reports

OF THE TOWN OF

MERRIMACK, N.H.

For the Year Ending June 30, 1987

Printed by
The Cabinet Press Inc.
Milford, N.H.

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INTRODUCTION

This report has been compiled through the efforts of your local public officials, to serve as a permanent record of the events and transactions which have taken place over this past year.

It is our hope that you find this report to be informative as well as readable. Many hours of time and energy have been put toward the preparation of this report. We want to take this opportunity to thank Pat Blaisdell for her hard work and perserverance in preparing this report.

Last but not least, we would like to thank all the local town officials who provided the information which is contained within the covers of this report, for without their efforts, there would be no report.

Your questions and comments regarding any of the information contained in this report are welcomed. Please contact the Selectmen's Office at the Town Hall, telephone 424-2331.

The Merrimack Board of Selectmen
Nancy R. Gagnon, Chairman
Robert W. Brundige
John T. Mackey
Kathy L. Wales
Antone S. Holevas

DEDICATION

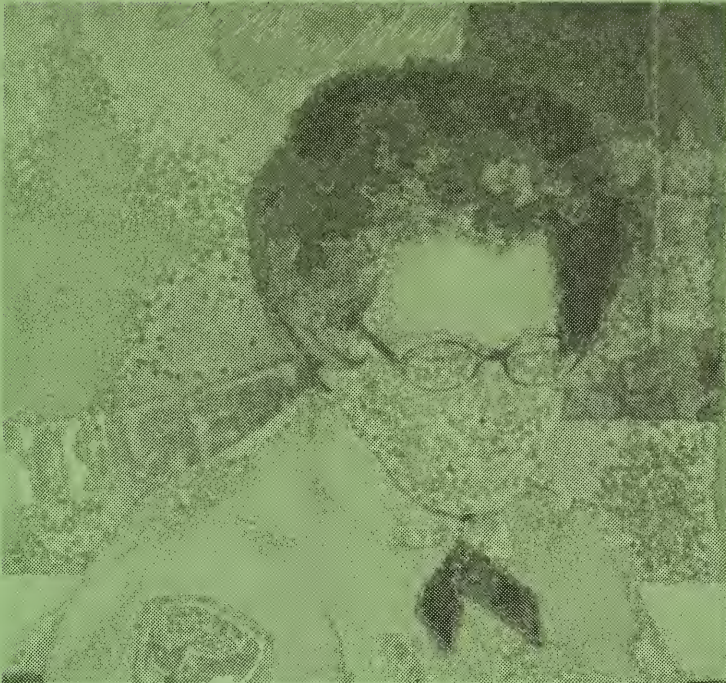


HERSCHEL W. COX

Herschel Cox served the Town of Merrimack as a selectman for six years, from 1959 to 1965. He was also a State Representative. Mr. Cox lived in Merrimack for over forty years, and for many years, operated the Cox General Store. He was a member of the Merrimack Memorial Post, American Legion, the Merrimack Post, Veterans of Foreign Wars, and the Rising Sun Lodge, F & AM.

Herschel Cox passed away on May 3, 1987.

DEDICATION



AGNES C. BERRY

Aggie was employed as a Police Dispatcher for the Town of Merrimack from January 18, 1971, until her retirement in February 1980, the result of a medical disability. Aggie was admired and respected by all who knew and worked with her. Her love for her job was evident to all who came in contact with her.

Aggie passed away on December 16, 1987, after a long illness.

DEDICATION



ARTHUR J. CARLSON, SR.

Arthur Carlson served the Town of Merrimack for nearly twenty years as a member of the Zoning Board of Adjustment, the Municipal Budget Committee, and as a Trustee of the Trust Funds. Arthur was a member of the Merrimack Rotary Club, and was one of the first recipients of the Paul Harris Award. Arthur was also a member of the Bektash Temple Shrine of New Hampshire and all Scottish Rite Bodies, Valley of Nashua. Most of all, Arthur was a friend to all of us at the Town Hall, and is sadly missed.

Arthur passed away on October 14, 1987.

IN APPRECIATION



**David A. Hodgen
in grateful appreciation for
over ten years of service to the Town of
Merrimack as its Administrative Assistant
December 5, 1977 - March 4, 1988**

Merrimack Town Warrant
The State of New Hampshire

To the inhabitants of the Town of Merrimack in the County of Hillsborough in said state, qualified to vote in town affairs:

You are hereby notified that the annual meeting of the Town of Merrimack will be held at the Mastricola Middle School, All-Purpose Room, on Baboosic Lake Road in said Merrimack on Tuesday, May 10, 1988, at 8:00 o'clock in the forenoon for the choice of town officers elected by official ballot and other action required to be inserted on said official ballot. The polls for the election of town officers and other action required to be inserted on said ballot will open on said date at 8:00 o'clock in the forenoon and will not close earlier than 8:00 o'clock in the evening.

You are hereby notified that the second session of the annual meeting of the Town of Merrimack will be held at the Mastricola Middle School All-Purpose Room, on Baboosic Lake Road in said Merrimack on Thursday, May 12, 1988, at 7:30 o'clock in the evening to act on the matters not to be voted on by official ballot.

Article 1. To choose all necessary town officers for the ensuing year. (Vote by official ballot).

Article 2. To choose all necessary school district officers for the ensuing year. (Vote by official ballot).

Article 3. Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the town zoning ordinance as follows:

Amend Section 16 of the Town Zoning Ordinance, the Aquifer Conservation District by defining the boundaries of the Aquifer Conservation District according to a map prepared by the Town's consultants and further to divide the Aquifer Conservation District into three separate sub-districts in order to protect Aquifer primary recharge areas and the balance of the watershed. Further, this amendment will provide the definition of certain terms that will be applied throughout the balance of this ordinance. Certain uses will be permitted and prohibited in the three Aquifer Conservation District sub-areas?

Article 4. Are you in favor of the adoption of Amendment No. 2 as proposed by the Planning Board for the town zoning ordinance as follows:

Amend Section 3.02.2 (a), (b) and (c) by redesignating certain slight limitation soils and moderate limitation soils as severe limitation soils. This amendment will designate certain very permeable soil types as less suited for development and the installation of on-site septic systems?

- Article 5. Are you in favor of the adoption of Amendment No. 3 as proposed by the Planning Board for the town zoning ordinance as follows:

Amend Section 2.02.7.1, Section 2.02.7.2, Section 3.02.1.c, Section 3.02.2 by relabeling all of the existing soil symbols in said sections with new published soil symbols consistent with the most recent "Soil Survey of Hillsborough County, New Hampshire Eastern Part, published by the United States Department of Agriculture, Soil Conservation Service in cooperation with the New Hampshire Agricultural Experiment Station?"

- Article 6. Are you in favor of the adoption of Amendment No. 4 as proposed by the Planning Board for the town zoning ordinance and building code as follows:

Make various amendments and changes to multiple sections of the zoning ordinances as follows:

1. Amend Section 1.02 of the ordinance to define seasonal building or structure.
2. Amend Section 2.02.4.b.17 by identifying support uses in the Industrial District as support uses and not accessory uses.
3. Clarify that the regulations concerning the underground storage of petroleum do not refer to liquified petroleum gas.
4. Provide that home occupations must first receive permission from the Planning Board.
5. Amend Section 2.02.7.6 and alert persons seeking to redesignate certain soil types that there is a soils redefinition procedure policy that can be obtained from the Planning Department.
6. Clarify that uses in B and B-1 Limited and General Commercial Zone shall be set back 30 feet from the front line.
7. Amend Section 3.02 by referring to a procedure for handling multiple soils within a lot.
8. Amend Section 16.03 by stating that signs shall not be erected without first obtaining a building permit from the building official.
9. Add to Section 2.02.3 and state that accessory uses are permitted in the General Commercial District and by special exception.
10. Amend Section 2.02.4.c and Section 2.02.5.c to allow accessory uses by special exception in the industrial districts.
11. Amend the Flood Hazard Conservation District to provide that electrical, heating, plumbing and other im-

provements be installed to prevent water from accumulating within their components.

12. Amend Section 3.02.1.a.1 of the Residential Land Use District by clarifying that Aquifer areas and the recharge areas are to be protected from surface and ground water sewage.
13. Amend Section 11 of the Building Code to provide that signs hung over public property shall have public liability insurance in the amount of \$150,000.00 per person and \$500,000.00 per occurrence?

Article 7. Are you in favor of the adoption of Amendment No. 5 as proposed by the Planning Board for the town building code as follows:

Amend the building code to require automatic fire suppression and sprinkler systems in multiple family dwellings containing three or more units, in places of assembly and new mercantile, and business establishments?

Article 8. Are you in favor of the adoption of Amendment No. 6 as proposed by the Planning Board for the town zoning ordinance as follows:

Amend the cluster development section of the ordinance, Section 3.07 to provide that common land areas in a cluster development shall not be considered for current use real estate taxation. Further, this proposal will require unit owners in a cluster development to own an undivided interest in the whole of the common area. Lastly, this proposal will require the proponent of the cluster development to pay for the cost of having various condominium documents reviewed by town counsel?

Article 9. Are you in favor of the adoption of Amendment No. 7 as proposed by the Planning Board for the town zoning ordinance as follows:

Amend Section 2.01.8, the Planned Residential District to include in the Planned Residential District a certain parcel of land known as tax map parcel 2B/30 located near Route 101A and Boston Post Road? (Disapproved by the Planning Board) (By petition)

Article 10. To see if the Town will vote to raise and appropriate the sum of five hundred twenty-five thousand dollars (\$525,000) for the purpose of constructing lateral sewerage lines to serve Sunrise Drive, Wallace Drive, Park Avenue, Sunset Boulevard and portions of JoEllen Drive and a sewerage inter-

ceptor line to serve portions of Wire Road and extend availability to Brickmill Park and to raise the same by issuance of bonds or serial notes in an amount not to exceed \$350,000 in accordance with the provisions of the Municipal Finance Act (Chapter 33 of the New Hampshire Revised Statutes Annotated 1970 and any amendments thereto) and by the use of the unexpended proceeds from sewer bonds issued under authority granted at the 1975 Town Meeting (Warrant Article 8) and to authorize the selectmen to issue and negotiate such bonds or notes, determine the rate of interest thereon and take such other actions as may be necessary to effectuate the issuance, negotiation, sale and delivery of such bonds or notes as shall be in the best interest of the Town of Merrimack and to authorize the selectmen to contract for and accept any grant or grants of federal, state or private aid that may become available in connection with the aforesaid purpose and pass any vote relating thereto. (Vote by ballot) (Recommended by the Budget Committee)

Article 11. To see if the town will vote to raise and appropriate the sum of thirteen thousand dollars (\$13,000) for the purposes of bond interest and bond registration fees, contingent upon the passage of Warrant Article 11. (Recommended by the Budget Committee)

Article 12. To see if the town will vote to raise and appropriate the sum of twelve million eight hundred forty-nine thousand seven hundred thirty-eight dollars (\$12,849,738) for general town operations as follows:

1. Town officers' salaries
2. Town officers' expenses
3. Election and registration expenses
4. Cemeteries
5. General Government buildings
6. Reappraisal of property
7. Planning and Zoning
8. Legal expenses
9. Advertising and regional associations
10. Police Department
11. Fire Department
12. Civil Defense
13. Building Inspection
14. Communications
15. Maintenance of highways, streets and bridges
16. General Highway Department expenses
17. Street lighting
18. Equipment maintenance
19. Solid Waste disposal
20. Ambulances

21. Animal control
 22. General welfare assistance
 23. Old age assistance
 24. Library
 25. Parks and Recreation
 26. Patriotic purposes
 27. Conservation Commission
 28. Health Department
 29. Principal-long-term bonds and notes
 30. Interest expense-long-term bonds and notes
 31. Interest expense-Tax Anticipation Notes
 32. Fiscal charges on debt
 33. Payments to capital reserve funds
 34. Hydrant rentals
 35. Sewer Department
 36. FICA, retirement and pension contributions
 37. Insurance
 38. Unemployment compensation
 39. General Fund Trust
 40. Employee Wellness program
 41. Capital outlay
- (See budget detail) (Recommended by the Budget Committee)

- Article 13. To see if the town will vote to raise and appropriate the sum of sixty thousand dollars (\$60,000) for the purpose of designing an action plan for improvements to Route 3, from Greeley Street north to Bedford Road, or act upon anything relative thereto. (Recommended by the Budget Committee)
- Article 14. To see if the town will vote to raise and appropriate the sum of one hundred thousand dollars (\$100,000) for the purpose of improving town-maintained storm water drainage systems, or act upon anything relative thereto. (Recommended by the Budget Committee)
- Article 15. To see if the town will vote to raise and appropriate the sum of two hundred three thousand dollars (\$203,000) for wastewater treatment facility improvements necessary to control sulfide generation in the sludge storage tanks and minimize the release of hydrogen sulfide gas in the sludge dewatering area and to authorize the withdrawal of said amount from the Sewer Fund surplus, or act upon anything relative thereto. (Recommended by the Budget Committee)
- Article 16. To see if the town will vote to raise and appropriate the sum of forty-two thousand dollars (\$42,000) for the purpose of making tennis court facility improvements, all contingent upon successful application by the town for and receipt of a matching twenty-one thousand dollars (\$21,000) amount from the

Federal Land and Water Conservation Fund, or act upon anything relative thereto. (Recommended by the Budget Committee)

Article 17. To see if the town will vote to require that all fees charged for the disposal of refuse under the Landfill Ordinance (Chapter 138 of the Town Code) be used solely for the operation and eventual closure of the Merrimack Sanitary Landfill, or act upon anything relative thereto.

Article 18. To see if the town will vote to amend the existing Landfill Ordinance found in Chapter 138 of the Code of the Town of Merrimack by deleting Section 138-4, Violations and Penalties, as presently written and adopt in lieu thereof the following:

Section 138-4. VIOLATIONS AND PENALTIES

Any person, firm or corporation violating any of the provisions of this ordinance, shall be guilty of a violation and upon conviction thereof, shall pay a civil fine of not more than FIVE HUNDRED (\$500) DOLLARS for each offense. Any penalties assessed shall enure to such uses as the Town of Merrimack may direct, pursuant to RSA 31:39 (III).

Article 19. To see if the town will authorize the selectmen to apply for, receive and expend federal or state grants which may become available during the course of the year, and also to accept and expend money from any other governmental unit or private source to be used for purposes for which the town may legally appropriate money provided (1) that such grants and other monies do not require the expenditure of other town funds; (2) that a public hearing shall be held by the selectmen prior to the receipt and expenditure of such grants and monies; and (3) that such items shall be exempt from all provisions of RSA 32 relative to limitation and expenditure of town monies, all as provided by RSA 31:95b.

Article 20. To see if the town will adopt the provisions of RSA 80:58-86 for a real estate tax lien procedure. These statutes provide that tax sales to private individuals for nonpayment of property taxes on real estate are replaced with a real estate tax lien procedure under which only a municipality or county where the property is located or the state may acquire a tax lien against land and buildings for unpaid taxes. (By petition) (Vote by ballot)

Article 21. To see if the town will vote to have the 1988 income from the Library Unrestricted Trust Funds placed into the Library Trustees Special Account. (By petition)

- Article 22. To see if the town will vote to increase the size of the Board of Library Trustees from three (3) to five (5) members. Such trustees will serve staggered, three-year terms to become effective with the 1989 town elections. (By petition)
- Article 23. To see if the town will vote to authorize the selectmen, in accord with RSA 36-A:3, to appoint three alternate members to the town Conservation Commission.
- Article 24. To see if the town will vote to sell to Maurice Ouellette for the sum of twelve thousand dollars (\$12,000) and, upon such other terms and conditions as may be set by the Board of Selectmen, a portion of the former railroad bed, shown as part of Map 7A, Lot 9, on the Town of Merrimack tax maps, extending from Woodward Road to the boundary of the Merrimack Landfill property, or act upon anything relative thereto. (By petition)
- Article 25. To see if the town will vote to raise and appropriate the amount of seven thousand five hundred dollars (\$7,500) to be used by the Merrimack Senior Citizens Club for transportation, services, facilities and supplies to the benefit of the Seniors in the Town of Merrimack. (By petition). (Recommended by the Budge Committee)
- Article 26. To see if the town will vote to authorize the Board of Selectmen to enter into an agreement with the First Congregational Church of Merrimack, New Hampshire, which will give the Church the exclusive option to purchase the land and building shown on Plat #5D-3 and Lot #45-A which abuts the church and is currently being used by the senior citizens and other groups for social purposes; said option to be exercised by the church within a period of six months following an official vote of the town to sell said property and notification of same in writing to the church. (By petition)
- Article 27. To see if the town will vote to limit increases in account #01-15-8103 to ten percent for the 1988-89 budget year. This account encompasses professional salaries for the Merrimack Library budget, an autonomous agency from our local town government. The ten percent increase would be based upon the 1987-88 fiscal year professional salaries. (By petition) (Not recommended by the Budget Committee)
- Article 28. To see if the town will vote to adopt an ordinance to control containment and clean-up of hazardous materials in accordance with the provisions of RSA 31:39 and 41:11 as follows:

Ordinance

In accordance with the provisions of RSA 31:39 and 41:11, the Town of Merrimack hereby adopts the following ordinance to regulate and provide for the control, containment and clean-up of hazardous materials:

Section 1 - Purposes: To provide for the control and containment of hazardous materials and to require the users and suppliers or manufacturers of any hazardous materials to pay for all services provided by the town in relation to the control and containment of hazardous materials. The purpose of the ordinance is not to impose upon the town, or any of its officers and agents, any obligation to secure or remove any hazardous material from the town once safe containment of the material is made and that nothing in the ordinance is intended to relieve any owner or person in possession of hazardous material of any obligation imposed by state or federal law and specifically that nothing in the ordinance shall be deemed to permit the possession, storage, or use of hazardous materials except in conformance with all federal, state and local law.

Section 2 - Application: This ordinance shall apply to all incidents involving hazardous waste or hazardous materials within the boundaries of the Town of Merrimack and to all persons who may possess such materials found within the town except as prevailing state or federal laws or regulations may take precedence and control over any such incident or person.

Section 3 - Definitions: For purposes of this ordinance the following definitions apply:

Hazardous Materials - Those substances or materials in such quantity and form which may pose an unreasonable risk to health and safety or property, which may include but are not limited to explosives, radioactive materials, etiologic agents, flammable liquids or solids, combustible liquids or solids, poisons, oxidizing or corrosive materials, and compressed gases which are listed by the Materials Transportation Bureau of the United States Department of Transportation in Title 49 of the Code of Federal Regulations and any amendment thereto.

Person - Any individual, association, corporation, partnership, trust or other legal entity.

User - Any person who manufactures or transports or owns, uses, handles, stores, or has the legal authority to control hazardous materials, specifically including their officers, directors, employees and agents.

Section 4 - Duty to Report: Any user or transporter who causes or has knowledge of any discharge or release of hazardous materials under his control or supervision in any manner which poses an actual or potential threat to any person, animal, wildlife, vegetation, property or the environment, shall immediately report the incident to the Merrimack Fire Department and Merrimack Police Department.

Section 5 - Control, Containment and Clean-up: The Merrimack Fire Department and the Merrimack Police Department shall promptly respond to each reported incident and take such action as is necessary to protect public health, safety, property and the environment.

Section 6 - Clean-up: The user or transporter of a hazardous material which is intentionally or accidentally discharged or released within the Town of Merrimack shall, in addition to reporting the accident as required by Section 4, take immediate action to cause the discharge or release to be cleaned up in an environmentally safe, and scientifically sound manner and to restore the site and the surrounding environment at his own expense.

Section 7 - Costs: The user or transporter of the hazardous materials, which was discharged or released, shall be strictly liable to the Town of Merrimack for all costs incurred in the control, containment and clean up of the hazardous materials. For this purpose, each user and transporter shall be jointly and severally liable and the costs may be recovered from any of them by a suit in any court with jurisdiction over the parties and the amount claimed.

Section 8 - Intentional Discharge or Release: The intentional discharge or release of a hazardous material within the Town of Merrimack is strictly prohibited.

Section 9 - Penalties: Any person, firm or corporation found violating any of the provisions of this ordinance shall be guilty of a violation and, upon conviction thereof, shall pay a civil fine of not more than five hundred (\$500) dollars for each offense. Each 24-hour period that an incident is not reported shall constitute a separate offense. Any penalties assessed shall enure to such uses as the Town of Merrimack may direct, pursuant to RSA 31:39 (III). The penalties that may be assessed pursuant to this Section shall be deemed separate from and in addition to any costs that may be recovered by the Town of Merrimack pursuant to Section 7.

Section 10 - Use of Costs and Civil Forfeiture Collected: All costs and civil fines collected under this ordinance shall be placed in the General Fund to offset appropriations used in

the Control and Containment of a Hazardous Materials incident.

Section 11 - Enforcement:

(a) The Chief of Police of the Merrimack Police Department shall be responsible for enforcing this ordinance, with the exception of Section 7.

(b) The Town Manager shall be responsible for the assessment and collecting of costs as provided in Section 7.

Section 12 - Severability: If any section, provision or part of this ordinance should be held invalid for any reason whatsoever, such decision shall not affect the remaining portions, which shall remain in full force and effect; and, to this end, the provisions of this ordinance are severable.

Section 13 - Effective Date: This ordinance shall become effective upon passage.

Given under our hands and seals this 21st day of April in the year of Our Lord nineteen hundred and eighty-eight.

Nancy R. Gagnon
Robert W. Brundige
John T. Mackey
Kathy L. Wales
Antone S. Holevas

A true copy of Warrant, Attest:

Nancy R. Gagnon
Robert W. Brundige
John T. Mackey
Kathy L. Wales
Antone S. Holevas

BUDGET FORM FOR TOWNS WHICH HAVE ADOPTED THE
PROVISIONS OF THE MUNICIPAL BUDGET LAW

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
Municipal Services Division



BUDGET OF THE TOWN

OF _____ MERRIMACK _____ N.H.

Appropriations and Estimates of Revenue for the Ensuing Year January 1, 1988 to December 31, 1988 or for Fiscal Year

From July 1 19 88 to June 30 19 89

THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT

RSA 31:95 and 32:5

Budget Committee: (Please sign in ink)

Bruce Cohen
Tony Lewis
Anthony Pellegrino
David L. Rockbury
Stanley R. McNamee

Date April 5, 1988

John E. Lyons
Valerie D. Walsh
Valerie D. Walsh

PURPOSES OF APPROPRIATION (RSA 31:4)	Actual Appropriations 1987 (1987-88) (omit cents)	Actual Expenditures 1987 (1987-88) (omit cents)	Selectmen's Budget 1988 (1988-89) (omit cents)	Budget Committee	
				Recommended 1988 (1988-89) (omit cents)	Not Recommended (omit cents)
GENERAL GOVERNMENT					
1 Town Officers' Salary	391,456		411,280	411,280	
2 Town Officers' Expenses	124,501		147,982	148,082	
3 Election and Registration Expenses	7,228		27,597	27,597	
4 Cemeteries	12,500		21,787	21,787	
5 General Government Buildings	75,416		134,822	134,822	
6 Reappraisal of Property	112,739		123,825	123,825	
7 Planning and Zoning	181,572		254,181	254,181	
8 Legal Expenses	59,360		62,543	62,543	
9 Advertising and Regional Association	10,973		13,522	13,522	
10 Contingency Fund					
11					
12					
13					
14					
PUBLIC SAFETY					
15 Police Department	1,212,992		1,352,825	1,354,369	
16 Fire Department	965,489		1,129,525	1,129,525	
17 Civil Defense	3,876		7,400	7,350	
18 Building Inspection	177,174		171,956	171,956	
19 Communications	147,305		161,106	161,106	
20					
21					
22					
HIGHWAYS, STREETS & BRIDGES					
23 Town Maintenance	1,201,851		1,219,250	1,218,950	
24 General Highway Department Expenses	113,534		219,673	218,308	
25 Street Lighting	33,915		45,081	45,081	
26 Equipment Maintenance	122,106		171,543	171,543	
27					
28					
29					
30					
SANITATION					
31 Solid Waste Disposal	156,845		206,142	206,142	
32 Garbage Removal					
33					
34					
35					
36					
HEALTH					
37 Health Department	53,109		59,664	59,664	
38 Hospitals and Ambulances	141,136		157,149	157,149	
39 Animal Control	21,537		25,477	25,477	
40 Vital Statistics					
41					
42					
43					
WELFARE					
44 General Assistance	29,775		26,325	26,325	
45 Old Age Assistance			5,000	5,000	
46 Aid to the Disabled					
47					
48					

PURPOSES OF APPROPRIATION (RSA 31:4)	Actual Appropriations 1987 (1987-88) (omit cents)	Actual Expenditures 1987 (1987-88) (omit cents)	Selectmen's Budget 1988 (1988-89) (omit cents)	Budget Committee Recommended 1988 (1988-89) (omit cents)	Not Recommended (omit cents)
CULTURE AND RECREATION					
49 Library	337,698		382,369	377,457	0
50 Parks and Recreation	126,151		274,556	280,456	
51 Patriotic Purposes	4,000		5,000	5,000	
52 Conservation Commission	14,438		10,802	10,802	
53					
54					
DEBT SERVICE					
55 Principal of Long-Term Bonds & Notes	1,170,000		1,425,000	1,425,000	
56 Interest Expense—Long-Term Bonds & Notes	555,986		599,622	599,622	
57 Interest Expense—Tax Anticipation Notes	50		50	50	
58 Interest Expense—Other Temporary Loans	2,000		1,500	1,500	
59 Fiscal Charges on Debt					
60					
CAPITAL OUTLAY					
61 Computer System	100,841		71,160	71,160	
62 Park & athletic field dev't.	80,000				
63 Drainage Improvements			100,000	100,000	
64 Sewer Line Construction			525,000	525,000	
65 Route 3 Improvements Design			60,000	60,000	
66 Sewer Plant Improvements			203,000	203,000	
67					
68					
OPERATING TRANSFERS OUT					
69 Payments to Capital Reserve Funds:	786,678		737,986	737,986	
70					
71					
72					
73					
74 General Fund Trust	9,000		10,000	10,000	
75					
MISCELLANEOUS					
76 Municipal Water Department					
77 Municipal Sewer Department	1,691,870		1,682,322	1,682,322	
78 Municipal Electric Department					
79 FICA, Retirement & Pension Contributions	395,266		490,373	490,373	
80 Insurance	904,899		996,249	996,249	
81 Unemployment Compensation	5,662		7,453	7,453	
82 Hydrants	35,000		40,349	40,349	
83 Unclassified Wage Adjustments	30,000				
84 Employee Wellness Program			20,875	20,875	
85 TOTAL APPROPRIATIONS	11,605,928		13,799,321	13,800,238	0

Less: Amount of Estimated Revenues, Exclusive of Taxes (Line 133) 8,428,862

Amount of Taxes to be Raised (Exclusive of School and County Taxes) 5,371,376

BUDGET OF THE TOWN OF MERRIMACK, N.H.

BUDGET FOR TOWNS WHICH HAVE ADOPTED THE PROVISIONS
OF THE MUNICIPAL BUDGET LAW

SOURCES OF REVENUE		Estimated Revenues 1987 (1987-88) (omit cents)	Actual Revenues 1987 (1987-88) (omit cents)	Selectmen's Budget 1988 (1988-89) (omit cents)	Estimated Revenues 1988 (1988-89) (omit cents)
TAXES					
86	Resident Taxes				
87	National Bank Stock Taxes	20		20	20
88	Yield Taxes	1,000		1,000	1,000
89	Interest and Penalties on Taxes	180,125		180,125	180,125
90	Inventory Penalties				
91	Land Use Change Tax	228,000		100,000	100,000
92	CATV Franchise Tax	20,000		25,000	25,000
INTERGOVERNMENTAL REVENUES-STATE					
93	Shared Revenue-Block Grant	283,913		284,469	284,469
94	Highway Block Grant	231,564		252,983	252,983
95	Railroad Tax	86		100	100
96	State Aid Water Pollution Projects	253,096		323,019	323,019
97	Reimb. a c State-Federal Forest Land				
98	Other Reimbursements Forest Fires	100		100	100
99	Energy Conservation Grant			15,000	15,000
100					
101					
102					
INTERGOVERNMENTAL REVENUES-FEDERAL					
103	Civil Defense Reimbursement	2,000		3,700	3,675
104	Land Conservation Grant			21,000	21,000
105					
106					
107					
LICENSES AND PERMITS					
108	Motor Vehicle Permit Fees	1,500,000		1,600,000	1,600,000
109	Dog Licenses	5,700		5,700	5,700
110	Business Licenses, Permits and Filing Fees	237,431		290,467	290,467
111					
112					
113					
CHARGES FOR SERVICES					
114	Income From Departments	675,728		1,013,785	1,013,785
115	Rent of Town Property	26,729		26,729	26,729
116					
117					
118					
119					
MISCELLANEOUS REVENUES					
120	Interests on Deposits	348,000		363,000	363,000
121	Sale of Town Property	6,600		5,000	5,000
122	Payments in lieu of taxes	321,021		321,021	321,021
123					
124					
OTHER FINANCING SOURCES					
125	Proceeds of Bonds and Long-Term Notes			350,000	350,000
126	Income from Water and Sewer Departments	2,011,304		2,167,334	2,167,334
127	Withdrawals from Capital Reserve				
128	Withdrawals from General Fund Trusts	4,200		3,500	3,500
129	Revenue Sharing Fund	25,000			
130	Fund Balance	925,000		750,000	750,000
131	Transfer from Debt Service Fund	157,392		150,835	150,835
132	Transfer from SLE Fund			175,000	175,000
133	TOTAL REVENUES AND CREDITS	7,444,009		8,428,887	8,428,862

BUDGET DETAIL

TOWN OF MERRIMACK

PROPOSED BUDGET 1988/89

GENERAL GOVERNMENT

ACCOUNT NO.	ACCOUNT DESCRIPTION	86-87 ACTUAL	87-88 BUD.	88-89 DEPT.	88-89 MGR.	88-89 BOS.	88-89 BUD. COM.	VOTED
01-01-8101-0	Wages-Elected Officials	11,400.00	15,200.00	15,200.00	16,416.00	15,200.00	15,200.00	
01-01-8102-0	Wages-Clerical	36,121.77	42,452.00	42,756.00	44,454.00	51,151.00	51,151.00	
01-01-8103-0	Wages-Supervisory/Prof.	35,539.90	41,800.00	41,011.00	42,651.00	42,651.00	42,651.00	
01-01-8107-0	Wages-Part Time	.00	.00	.00	.00	1,100.00	1,100.00	
01-01-8111-0	Overtime-Other	643.25	920.00	967.00	1,007.00	1,007.00	1,007.00	
01-01-8118-0	Wage & Salary Adjustment	.00	30,000.00	.00	.00	.00	.00	
01-01-8119-0	Sick Leave Accrual	162.09	.00	.00	.00	.00	.00	
01-01-8125-0	Social Security	5,390.01	6,541.00	7,030.00	7,293.00	7,796.00	7,796.00	
01-01-8128-0	Retirement	4,659.78	4,989.00	5,680.00	5,840.00	5,849.00	5,849.00	
01-01-8131-0	Health Insurance	4,572.76	4,285.00	5,097.00	5,097.00	6,180.00	6,180.00	
01-01-8132-0	Dental Insurance	518.28	490.00	512.00	512.00	591.00	591.00	
01-01-8133-0	Life Insurance	883.80	1,026.00	1,026.00	1,026.00	1,058.00	1,058.00	
01-01-8134-0	Short-Term Disability	560.25	784.00	669.00	694.00	760.00	760.00	
01-01-8135-0	Workers Compensation	749.64	483.00	492.00	505.00	534.00	534.00	
01-01-8136-0	Unemployment Comp.	133.85	148.00	222.00	222.00	235.00	235.00	
01-01-8141-0	Wellness Program	.00	.00	20,875.00	20,875.00	20,875.00	20,875.00	
SERIES I TOTAL		101,335.38	149,118.00	141,537.00	146,592.00	154,987.00	154,987.00	.00
01-01-8201-0	Office Supplies	3,250.82	2,775.00	2,675.00	2,675.00	2,675.00	2,675.00	
01-01-8212-0	Equipment Rental	.00	50.00	50.00	50.00	50.00	50.00	
01-01-8220-0	Printing	6,581.05	6,530.00	7,130.00	71,130.00	7,130.00	7,130.00	
01-01-8230-0	Postage	1,420.13	1,811.00	2,015.00	2,015.00	2,015.00	2,015.00	
01-01-8260-0	Telephone	2,660.60	3,200.00	1,610.00	1,610.00	1,610.00	1,610.00	
01-01-8270-0	Dues	9,028.48	9,691.00	11,449.00	11,449.00	10,449.00	10,449.00	

01-01-8280-0	General Insurance	17,215.00	11,150.00	21,300.00	21,300.00	21,300.00	21,300.00
01-01-8290-0	Legal-Retainer	21,200.00	24,000.00	26,000.00	26,000.00	26,000.00	26,000.00
01-01-8291-0	Legal-Planning Board	.00	15,410.00	9,846.00	9,846.00	9,846.00	9,846.00
01-01-8292-0	Legal-Zoning Board	4,819.50	9,925.00	9,933.00	9,933.00	9,933.00	9,933.00
01-01-8293-0	Legal-General Litigation	36,721.37	10,025.00	16,764.00	16,764.00	16,764.00	16,764.00
SERIES 2 TOTAL		102,896.95	94,567.00	108,772.00	108,772.00	107,772.00	107,772.00

GENERAL GOVERNMENT

ACCOUNT NO.	ACCOUNT DESCRIPTION	86-87 ACTUAL	87-88 BUD.	88-89 DEPT.	88-89 MGR.	88-89 BOS.	88-89 BUD. COM.	VOTED
01-01-8300-0	Travel & Meetings	.00	500.00	500.00	500.00	500.00	500.00	
01-01-8334-0	Maint.-Office Equip.	286.25	1,460.00	1,760.00	1,760.00	1,760.00	1,760.00	
01-01-8351-0	Consultants	990.69	2,000.00	16,000.00	16,000.00	16,000.00	16,000.00	
01-01-8352-0	Education & Training	304.50	400.00	700.00	700.00	700.00	700.00	
01-01-8353-0	Computer Service/Supplies	39,019.26	35,977.00	33,946.00	33,946.00	33,946.00	33,946.00	
01-01-8359-0	Other Outside Serv.	25,003.08	27,335.00	28,960.00	28,960.00	28,960.00	28,960.00	
01-01-8393-0	Conservation Commission	2,847.00	3,938.00	4,105.00	4,105.00	4,105.00	4,105.00	
01-01-8362-0	Pennichuck Water Work	.00	35,000.00	40,349.00	40,349.00	40,349.00	40,349.00	
SERIES 3 TOTAL		68,450.78	106,610.00	126,320.00	126,320.00	126,320.00	126,320.00	.00
01-01-8402-0	Merr. Valley Home Health	.00	.00	.00	.00	.00	.00	
01-01-8406-0	Civil Defense	3,521.69	3,876.00	9,835.00	7,400.00	6,300.00	6,250.00	
01-01-8407-0	Historical Society	250.00	250.00	300.00	300.00	300.00	300.00	
01-01-8410-0	Elections/Voter Reg.	8,508.38	6,350.00	6,645.00	6,645.00	6,645.00	6,645.00	
01-01-8420-0	Advertising	601.18	1,300.00	1,200.00	1,200.00	1,200.00	1,200.00	
01-01-8460-0	Misc. Operating Exp.	535.51	500.00	600.00	600.00	600.00	600.00	
SERIES 4 TOTAL		13,416.76	12,276.00	18,580.00	16,145.00	15,045.00	14,995.00	.00
01-01-8504-0	Office Equipment	8,586.50	100,841.00	91,160.00	91,160.00	91,160.00	91,160.00	
SERIES 5 TOTAL		8,586.50	100,841.00	91,160.00	91,160.00	91,160.00	91,160.00	.00
GENERAL GOVT. TOTAL		294,686.37	463,412.00	486,369.00	488,989.00	495,284.00	495,234.00	.00

ASSESSING DEPT.

ACCOUNT NO.	ACCOUNT DESCRIPTION	86-87 ACTUAL	87-88 BUD.	88-89 DEPT.	88-89 MGR.	88-89 BOS.	88-89 BUD.COM.	VOTED
01-02-8102-0	Wages-Clerical	32,957.55	38,493.00	39,752.00	41,330.00	41,330.00	41,330.00	
01-02-8103-0	Wages-Supervisory/Prof.	56,463.29	60,682.00	62,494.00	64,970.00	64,970.00	64,970.00	
01-02-8107-0	Wages-Part-Time	663.68	.00	.00	.00	.00	.00	
01-02-8111-0	Overtime-Other	.00	.00	.00	.00	.00	.00	
01-02-8119-0	Sick Leave Accrual	406.62	.00	.00	.00	.00	.00	
01-02-8125-0	Social Security	6,440.67	7,027.00	7,679.00	7,983.00	7,983.00	7,983.00	
01-02-8128-0	Retirement	4,000.00	4,000.00	5,200.00	5,200.00	5,200.00	5,200.00	
01-02-8131-0	Health Insurance	1,763.97	1,820.00	2,166.00	2,166.00	2,166.00	2,166.00	
01-02-8132-0	Dental Insurance	518.28	561.00	584.00	584.00	584.00	584.00	
01-02-8133-0	Life Insurance	302.28	339.00	339.00	339.00	339.00	339.00	
01-02-8134-0	Short-Term Disability	713.75	843.00	837.00	859.00	859.00	859.00	
01-02-8135-0	Workers Compensation	2,264.11	3,021.00	3,266.00	3,395.00	3,395.00	3,395.00	
01-02-8136-0	Unemployment Compensa.	139.82	116.00	143.00	143.00	143.00	143.00	
	SERIES 1 TOTAL	106,634.02	116,902.00	122,460.00	126,969.00	126,969.00	126,969.00	.00
01-02-8201-0	Office Supplies	1,177.92	1,473.00	1,374.00	1,374.00	1,374.00	1,374.00	
01-02-8203-0	Operating Supplies	305.50	411.00	435.00	435.00	435.00	435.00	
01-02-8220-0	Printing	240.00	220.00	238.00	238.00	238.00	238.00	
01-02-8230-0	Postage	156.61	220.00	225.00	225.00	225.00	225.00	
01-02-8250-0	Vehicle Fuel	21.32	201.00	218.00	218.00	218.00	218.00	
01-02-8260-0	Telephone	1,981.45	2,019.00	1,652.00	1,652.00	1,652.00	1,652.00	
01-02-8270-0	Dues	535.00	475.00	585.00	585.00	585.00	585.00	
01-02-8280-0	General Insurance	1,868.00	2,300.00	2,000.00	2,000.00	2,000.00	2,000.00	
	SERIES 2 TOTAL	6,285.80	7,319.00	6,727.00	6,727.00	6,727.00	6,727.00	.00
01-02-8300-0	Travel & Meetings	617.82	1,010.00	2,860.00	2,860.00	2,860.00	2,860.00	
01-02-8332-0	Maint.-Vehicles	131.16	190.00	220.00	220.00	220.00	220.00	
01-02-8334-0	Maint.-Office Equip.	200.00	250.00	300.00	300.00	300.00	300.00	
01-02-8352-0	Education & Training	551.71	1,145.00	1,165.00	1,165.00	1,165.00	1,165.00	

ASSESSING DEPT.

ACCOUNT NO.	ACCOUNT DESCRIPTION	86-87 ACTUAL	87-88 BUD.	88-89 DEPT.	88-89 MGR.	88-89 BOS.	88-89 BUD. COM.	VOTED
01-02-8350-0	Other Outside Services	3,248.64	5,800.00	7,282.00	7,282.00	7,282.00	7,282.00	
	SERIES 3 TOTAL	4,749.33	8,395.00	11,827.00	11,827.00	11,827.00	11,827.00	.00
01-02-8420-0	Advertising	.00	150.00	150.00	150.00	150.00	150.00	
	SERIES 4 TOTAL	.00	150.00	150.00	150.00	150.00	150.00	.00
01-02-8504-0	Office Equipment	280.70	.00	821.00	821.00	821.00	821.00	
01-02-8510-0	Capital Reserve Fund	.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	
	SERIES 5 TOTAL	280.70	100,000.00	100,821.00	100,821.00	100,821.00	100,821.00	.00
	ASSESSING DEPT. TOTAL	117,949.85	232,766.00	241,985.00	246,494.00	246,494.00	246,494.00	.00

FIRE DEPARTMENT

ACCOUNT NO.	DESCRIPTION	86-87 ACTUAL	87-88 BUD.	88-89 DEPT.	88-89 MGR.	88-89 BOS.	88-89 BUD. COM.	VOTED
01-03-8102-0	Wages-Clerical	15,114.51	17,142.00	17,869.00	18,585.00	18,585.00	18,585.00	
01-03-8103-0	Wages-Supervisory/Prof.	190,837.65	228,237.00	278,588.00	283,314.00	283,314.00	283,314.00	
01-03-8104-0	Wages-Hourly	290,855.48	459,081.00	560,473.00	560,473.00	560,473.00	560,473.00	
01-03-8107-0	Wages-Part-time	18,277.71	21,689.00	23,120.00	23,120.00	23,120.00	23,120.00	
01-03-8112-0	Overtime-Other	66,791.55	93,139.00	122,956.00	115,000.00	115,000.00	115,000.00	
01-03-8119-0	Sick Leave Accrual	1,108.99	.00	2,000.00	.00	.00	.00	
01-03-8125-0	Social Security	2,770.94	5,566.00	7,529.00	7,599.00	7,599.00	7,599.00	
01-03-8128-0	Retirement	53,723.07	73,499.00	90,671.00	90,371.00	90,371.00	90,371.00	
01-03-8131-0	Health Insurance	31,848.83	47,020.00	69,520.00	69,520.00	69,520.00	69,520.00	
01-03-8132-0	Dental Insurance	4,117.75	6,526.00	7,310.00	7,310.00	7,310.00	7,310.00	
01-03-8133-0	Life Insurance	1,425.48	2,185.00	2,468.00	2,468.00	2,468.00	2,468.00	
01-03-8134-0	Short-Term Disability	3,938.30	5,986.00	7,528.00	7,566.00	7,566.00	7,566.00	
01-03-8135-0	Workers Compensation	44,034.39	60,620.00	65,854.00	65,884.00	65,884.00	65,884.00	
01-03-8136-0	Unemployment Compensa.	902.83	976.00	1,214.00	1,214.00	1,214.00	1,214.00	
	SERIES 1 TOTAL	725,747.48	1,021,666.00	1,257,100.00	1,252,424.00	1,252,424.00	1,252,424.00	.00

FIRE DEPARTMENT

ACCOUNT NO.	ACCOUNT DESCRIPTION	86-87 ACTUAL	87-88 BUD.	88-89 DEPT.	88-89 MGR.	88-89 BOS.	BUD. COM.	VOTED
01-03-8201-0	Office Supplies	554.33	975.00	1,161.00	1,680.00	1,680.00	1,680.00	
01-13-8202-0	Maint. Supplies	1,461.97	2,184.00	2,293.00	2,293.00	2,293.00	2,293.00	
01-03-8203-0	Operating Supplies	1,192.09	6,001.00	5,462.00	5,462.00	5,462.00	5,462.00	
01-03-8204-0	Uniforms	13,916.23	18,164.00	14,882.00	14,882.00	14,882.00	14,882.00	
01-03-8220-0	Printing	323.07	585.00	585.00	585.00	585.00	585.00	
01-03-8230-0	Postage	245.22	370.00	370.00	370.00	370.00	370.00	
01-03-8241-0	Electricity	4,615.82	6,528.00	6,576.00	6,576.00	6,576.00	6,576.00	
01-03-8242-0	Gas	992.85	1,221.00	1,285.00	1,285.00	1,285.00	1,285.00	
01-03-8243-0	Heating Oil	3,128.19	2,420.00	3,105.00	3,105.00	3,105.00	3,105.00	
01-03-8244-0	Water	273.00	273.00	283.00	283.00	283.00	283.00	
01-03-8245-0	Sewer	180.00	180.00	180.00	180.00	180.00	180.00	
01-03-8250-0	Vehicle Fuel	3,229.49	4,625.00	5,013.00	5,013.00	5,013.00	5,013.00	
01-03-8260-0	Telephone	7,850.41	9,147.00	7,509.00	7,509.00	7,509.00	7,509.00	
01-03-8270-0	Dues	653.00	1,040.00	1,065.00	1,065.00	1,065.00	1,065.00	
01-03-8280-0	General Insurance	25,699.00	31,900.00	27,700.00	27,700.00	27,700.00	27,700.00	
	SERIES 2 TOTAL	64,314.67	85,613.00	77,469.00	77,988.00	77,988.00	77,988.00	.00
01-03-8300-0	Travel and Meetings	201.19	250.00	300.00	300.00	300.00	300.00	
01-03-8321-0	Maint. Bldg. & Gr.	3,409.90	7,045.00	4,565.00	4,565.00	4,565.00	4,565.00	
01-03-8331-0	Maint. Machinery/Equip.	598.74	925.00	975.00	975.00	975.00	975.00	
01-03-8332-0	Maint. Vehicles	16,934.77	39,413.00	29,693.00	29,693.00	29,693.00	29,693.00	
01-03-8334-0	Maint. Office Equip.	1,475.73	1,575.00	2,475.00	2,475.00	2,475.00	2,475.00	
01-03-8335-0	Maint. Communications E	1,263.78	2,560.00	2,400.00	2,400.00	2,400.00	2,400.00	
01-03-8336-0	Maint. Other	1,906.33	4,577.00	4,620.00	4,620.00	4,620.00	4,620.00	
01-03-8351-0	Consultants	2,644.99	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	
01-03-8352-0	Education & Training	3,062.65	7,183.00	10,762.00	9,162.00	10,512.00	10,512.00	
01-03-8358-0	Dive Squad	139.00	.00	.00	.00	.00	.00	
	SERIES 3 TOTAL	31,637.08	67,528.00	59,790.00	58,190.00	59,540.00	59,540.00	.00
01-03-8406-0	Rescue	267.60	807.00	880.00	880.00	880.00	880.00	
01-03-8420-0	Advertising	107.06	250.00	250.00	250.00	250.00	250.00	

FIRE DEPARTMENT

ACCOUNT NO.	ACCOUNT DESCRIPTION	86-87 ACTUAL	87-88 BUD.	88-89 DEPT.	88-89 MGR.	88-89 BOS.	88-89 BUD. COM.	88-89 VOTED
01-03-8460-0	Physical Exams	1,565.00	2,800.00	5,785.00	4,000.00	4,000.00	4,000.00	
	SERIES 4 TOTAL	1,939.66	3,857.00	6,915.00	5,130.00	5,130.00	5,130.00	.00
01-03-8502-0	Buildings	33,071.00	7,000.00	.00	.00	.00	.00	.00
01-03-8503-0	Vehicles	.00	.00	18,000.00	.00	.00	.00	.00
01-03-8504-0	Office Equipment	167.95	.00	516.00	.00	.00	.00	.00
01-03-8506-0	Communications Equip.	3,268.00	3,300.00	2,575.00	2,575.00	2,575.00	2,575.00	
01-03-8508-0	Operating Equip.	5,013.62	10,803.00	13,565.00	11,500.00	11,500.00	11,500.00	
01-03-8552-0	Capital Reserve Fund	40,000.00	70,000.00	70,000.00	78,000.00	78,000.00	78,000.00	
	SERIES 5 TOTAL	81,520.57	91,103.00	104,656.00	92,075.00	92,075.00	92,075.00	.00
	FIRE DEPT. TOTAL	905,159.46	1,269,767.00	1,505,930.00	1,485,807.00	1,487,157.00	1,487,157.00	.00

POLICE DEPARTMENT

ACCOUNT NO.	ACCOUNT DESCRIPTION	86-87 ACTUAL	87-88 BUD.	88-89 DEPT.	88-89 MGR.	88-89 BOS.	88-89 BUD. COM.	88-89 VOTED
01-04-8102-0	Wages-Clerical	62,923.54	78,487.00	78,189.00	81,956.00	81,956.00	81,956.00	
01-04-8103-0	Wages-Supervisory/Prof.	226,356.85	249,299.00	274,375.00	284,577.00	284,577.00	284,577.00	
01-04-8104-0	Wages-Hourly	451,394.89	566,834.00	649,195.00	649,195.00	649,195.00	649,195.00	
01-04-8106-0	Wages-Animal Control	15,457.28	18,357.00	18,905.00	21,029.00	21,029.00	21,029.00	
01-04-8107-0	Wages-Part-time	27,862.78	22,008.00	26,555.00	26,555.00	26,555.00	26,555.00	
01-04-8108-0	Wages-Outside Detail	65,520.35	102,360.00	111,485.00	111,485.00	111,485.00	111,485.00	
01-04-8112-0	Overtime-Other	34,922.76	45,082.00	46,526.00	40,000.00	40,000.00	40,000.00	
01-04-8119-0	Sick Leave Accrual	2,551.00	.00	.00	.00	.00	.00	
01-04-8125-0	Social Security	4,431.34	4,005.00	5,589.00	5,637.00	5,637.00	5,637.00	
01-04-8128-0	Retirement	65,307.22	51,310.00	65,660.00	66,154.00	66,154.00	66,154.00	
01-04-8131-0	Health Insurance	51,634.26	60,750.00	73,649.00	73,649.00	73,649.00	73,649.00	
01-04-8132-0	Dental Insurance	3,385.87	8,389.00	8,632.00	8,632.00	8,632.00	8,632.00	
01-04-8133-0	Life Insurance	1,932.47	2,258.00	2,321.00	2,321.00	2,321.00	2,321.00	
01-04-8134-0	Short-Term Disability	5,938.52	7,852.00	8,483.00	8,538.00	8,538.00	8,538.00	
01-04-8135-0	Workers Compensation	88,160.06	103,141.00	106,296.00	107,866.00	107,866.00	107,866.00	
01-04-8136-0	Unemployment Compensa.	1,372.77	1,157.00	1,467.00	1,467.00	1,467.00	1,467.00	
	SERIES 1 TOTAL	1,109,152.61	1,321,289.00	1,477,327.00	1,489,061.00	1,489,061.00	1,489,061.00	.00

POLICE DEPARTMENT

ACCOUNT NO.	ACCOUNT DESCRIPTION	86-87 ACTUAL	87-88 BUD.	88-89 DEPT.	88-89 MGR.	88-89 BOS.	88-89 BUD. COM.	VOTED
01-04-8201-0	Office Supplies	3,079.85	3,200.00	4,458.00	4,458.00	4,458.00	4,458.00	
01-04-8203-0	Operating Supplies	7,858.82	8,300.00	12,222.00	12,222.00	12,222.00	12,222.00	
01-04-8204-0	Uniforms	12,613.35	16,230.00	19,330.00	19,330.00	19,330.00	19,330.00	
01-04-8206-0	Bicycle Registrations	.00	300.00	300.00	300.00	300.00	300.00	
01-04-8220-0	Printing	2,184.47	3,200.00	3,409.00	3,409.00	3,409.00	3,409.00	
01-04-8230-0	Postage	994.38	1,284.00	1,404.00	1,404.00	1,404.00	1,404.00	
01-04-8250-0	Vehicle Fuel	18,119.85	20,400.00	22,750.00	22,750.00	22,750.00	22,750.00	
01-04-8260-0	Telephone	8,268.33	6,657.00	6,446.00	6,446.00	6,446.00	6,446.00	
01-04-8270-0	Dues	205.00	185.00	260.00	260.00	260.00	260.00	
01-04-8280-0	General Insurance	30,285.00	37,600.00	32,650.00	32,650.00	32,650.00	32,650.00	
	SERIES 2 TOTAL	83,609.05	97,356.00	103,229.00	103,229.00	103,229.00	103,229.00	00
01-04-8300-0	Travel and Meetings	802.72	600.00	760.00	760.00	760.00	760.00	
01-04-8332-0	MNTC-Vehicles	13,424.39	16,135.00	15,255.00	15,255.00	15,255.00	15,255.00	
01-04-8334-0	MNTC-Office Equipment	1,298.00	2,374.00	2,704.00	2,704.00	2,704.00	2,704.00	
01-04-8335-0	MNTC-Communications E	458.49	500.00	500.00	500.00	500.00	500.00	
01-04-8351-0	Consultants	2,185.03	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	
01-04-8352-0	Education & Training	2,640.23	3,955.00	1,985.00	1,985.00	1,985.00	1,985.00	
	SERIES 3 TOTAL	20,808.86	25,564.00	23,204.00	23,204.00	23,204.00	23,204.00	.00
01-04-8420-0	Advertising	250.00	275.00	275.00	275.00	275.00	275.00	
01-04-8430-0	Dog Pound	2,324.15	3,180.00	4,448.00	4,448.00	4,448.00	4,448.00	
01-04-8460-0	Misc. Operating Expen.	1,864.04	2,599.00	2,899.00	2,899.00	2,899.00	2,899.00	
	SERIES 4 TOTAL	4,438.19	6,054.00	7,622.00	7,622.00	7,622.00	7,622.00	.00
01-04-8503-0	Vehicles	57,018.73	60,728.00	58,200.00	58,200.00	58,200.00	59,744.00	
01-04-8504-0	Office Equipment	268.95	.00	3,900.00	3,900.00	3,900.00	3,900.00	
	SERIES 5 TOTAL	57,287.68	60,728.00	62,100.00	62,100.00	62,100.00	63,644.00	.00
	POLICE DEPT. TOTAL	1,275,296.00	1,510,991.00	1,673,482.00	1,685,216.00	1,685,216.00	1,686,760.00	.00

COMMUNICATIONS

ACCOUNT NO.	ACCOUNT DESCRIPTION	86-87 ACTUAL	87-88 BUD.	88-89 DEPT.	88-89 MGR.	88-89 BOS.	BUD. COM.	88-89 VOTED
01-05-8103-0	Wages-Supervisory/Prof.	20,750.55	23,004.00	23,673.00	24,620.00	24,620.00	24,620.00	24,620.00
01-05-8104-0	Wages-Hourly	62,363.69	95,921.00	95,415.00	99,396.00	99,396.00	99,396.00	99,396.00
01-05-8107-0	Wages-Part-Time	1,587.30	4,944.00	9,568.00	9,568.00	9,568.00	5,968.00	5,968.00
01-05-8112-0	Overtime-Other	7,729.49	9,196.00	9,144.00	9,144.00	9,144.00	9,144.00	9,144.00
01-05-8119-0	Sick Leave Accrual	113.22	.00	.00	.00	.00	.00	.00
01-05-8125-0	Social Security	5,037.93	7,759.00	8,489.00	8,767.00	8,767.00	8,767.00	8,767.00
01-05-8128-0	Retirement	11,341.99	4,086.00	7,730.00	7,775.00	7,125.00	7,125.00	7,125.00
01-05-8131-0	Health Insurance	4,729.13	7,793.00	12,201.00	12,201.00	11,659.00	11,659.00	11,659.00
01-05-8132-0	Dental Insurance	576.87	848.00	1,223.00	1,223.00	1,223.00	1,223.00	1,223.00
01-05-8133-0	Life Insurance	288.42	407.00	407.00	407.00	407.00	407.00	407.00
01-05-8134-0	Short-Term Disability	672.83	1,055.00	1,067.00	1,097.00	1,097.00	1,097.00	1,097.00
01-05-8135-0	Workers Compensation	325.01	523.00	538.00	531.00	531.00	531.00	531.00
01-05-8136-0	Unemployment Compensa.	143.47	192.00	263.00	263.00	263.00	263.00	263.00
	SERIES 1 TOTAL	115,659.90	155,728.00	169,718.00	174,992.00	173,800.00	173,800.00	173,800.00
01-05-8201-0	Office Supplies	521.46	650.00	900.00	900.00	900.00	900.00	900.00
01-05-8203-0	Operating Supplies	964.52	965.00	1,000.00	3,046.00	3,046.00	3,046.00	3,046.00
01-05-804-0	Uniforms	1,385.24	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00
01-05-8212-0	Equipment Rental	.00	200.00	200.00	200.00	200.00	200.00	200.00
01-05-8220-0	Printing	45.00	242.00	242.00	242.00	242.00	242.00	242.00
01-05-8260-0	Telephone	1,311.50	1,616.00	1,748.00	1,748.00	1,748.00	1,748.00	1,748.00
01-05-8280-0	General Insurance	1,710.00	2,100.00	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00
	SERIES 2 TOTAL	5,937.72	7,873.00	7,990.00	10,036.00	10,036.00	10,036.00	10,036.00
01-05-8300-0	Travel and Meetings	.00	100.00	100.00	100.00	100.00	100.00	100.00
01-05-8334-0	MNTC-Office Equipment	4,738.34	5,167.00	5,167.00	5,167.00	5,167.00	5,167.00	5,167.00
01-05-8335-0	MNTC-Communications E	2,904.01	3,100.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
01-05-8352-0	Education & Training	99.00	100.00	500.00	500.00	500.00	500.00	500.00
	SERIES 3 TOTAL	7,741.35	8,467.00	8,267.00	8,267	8,267.00	8,267.00	8,267.00
								.00

COMMUNICATIONS

ACCOUNT NO.	ACCOUNT DESCRIPTION	86-87 ACTUAL	87-88 BUD.	88-89 DEPT.	88-89 MGR.	88-89 BOS.	88-89 BUD. COM.	VOTED
01-05-8504-0	Office Equipment	164.99	.00	.00	.00	.00	.00	.00
01-05-8506-0	Communications Equip.	.00	.00	3,921.00	1,875.00	1,875.00	1,875.00	.00
	SERIES 5 TOTAL	164.99	.00	3,921.00	1,875.00	1,875.00	1,875.00	.00
	COMMUNICATIONS TOTAL	129,503.96	172,068.00	189,896.00	195,170.00	193,978.00	193,978.00	.00

AMBULANCE

ACCOUNT NO.	ACCOUNT DESCRIPTION	86-87 ACTUAL	87-88 BUD.	88-89 DEPT.	88-89 MGR.	88-89 BOS.	88-89 BUD. COM.	VOTED
01-06-8103-0	Wages-Supervisory/Prof.	1,166.62	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	.00
01-06-8104-0	Wages-Hourly	79,206.83	100,509.00	111,636.00	116,101.00	116,101.00	116,101.00	.00
01-06-8111-0	Overtime-Other	7,265.23	20,838.00	22,528.00	23,431.00	23,431.00	23,431.00	.00
01-06-8119-0	Sick Leave Accrual	388.99	.00	400.00	.00	.00	.00	.00
01-06-8125-0	Social Security	6,266.22	8,819.00	10,226.00	10,629.00	10,629.00	10,629.00	.00
01-06-8128-0	Retirement	2,000.00	4,000.00	5,200.00	5,200.00	5,200.00	5,200.00	.00
01-06-8131-0	Health Insurance	4,056.92	5,195.00	8,345.00	8,345.00	8,345.00	8,345.00	.00
01-06-8132-0	Dental Insurance	481.83	574.00	756.00	756.00	756.00	756.00	.00
01-06-8133-0	Life Insurance	179.96	252.00	315.00	315.00	315.00	315.00	.00
01-06-8134-0	Short-Term Disability	577.59	909.00	1,024.00	1,065.00	1,065.00	1,065.00	.00
01-06-8135-0	Workers Compensation	3,688.52	4,066.00	2,754.00	2,754.00	2,754.00	2,754.00	.00
01-06-8136-0	Unemployment Compensa.	136.03	115.00	179.00	179.00	179.00	179.00	.00
	SERIES 1 TOTAL	105,414.74	147,277.00	165,363.00	170,775.00	170,775.00	170,775.00	.00
01-06-8201-0	Office Supplies	.00	30.00	20.00	20.00	20.00	20.00	.00
01-06-8202-0	Maintenance Supplies	194.48	220.00	220.00	220.00	220.00	220.00	.00
01-06-8203-0	Operating Supplies	2,016.10	2,416.00	2,440.00	2,440.00	2,440.00	2,440.00	.00
01-06-8204-0	Uniforms	828.25	1,160.00	2,456.00	2,456.00	2,456.00	2,456.00	.00
01-06-8230-0	Postage	11.20	15.00	15.00	15.00	15.00	15.00	.00
01-06-8241-0	Electricity	675.16	958.00	828.00	828.00	828.00	828.00	.00
01-06-8243-0	Heating Oil	1,157.12	660.00	828.00	828.00	828.00	828.00	.00

AMBULANCE

ACCOUNT NO.	ACCOUNT DESCRIPTION	86-87 ACTUAL	87-88 BUD.	88-89 DEPT.	88-89 MGR.	88-89 BOS.	88-89 BUD. COM.	VOTED
01-06-8244-0	Water	101.00	100.00	105.00	105.00	105.00	105.00	
01-06-8245-0	Sewer	90.00	135.00	100.00	100.00	100.00	100.00	
01-06-8250-0	Vehicle Fuel	1,543.57	1,700.00	1,950.00	1,950.00	1,950.00	1,950.00	
01-06-8270-0	Dues	270.00	405.00	445.00	445.00	445.00	445.00	
01-06-8280-0	General Insurance	4,445.00	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00	
SERIES 2 TOTAL		11,331.88	13,299.00	14,907.00	14,907.00	14,907.00	14,907.00	.00
01-06-8300-0	Travel and Meetings	13.20	210.00	170.00	170.00	170.00	170.00	
01-06-8321-0	Mntc.-Buildings/Ground	49.63	490.00	570.00	570.00	570.00	570.00	
01-06-8332-0	Mntc.-Vehicles	829.24	1,600.00	2,000.00	2,000.00	2,000.00	2,000.00	
01-06-8335-0	Mntc.-Communications E	842.80	600.00	700.00	700.00	700.00	700.00	
01-06-8352-0	Education & Training	781.50	1,180.00	1,090.00	1,090.00	1,090.00	1,090.00	
01-06-8359-0	Other Outside Service	602.50	400.00	400.00	400.00	400.00	400.00	
01-06-8372-0	Fourth of July	.00	50.00	30.00	30.00	30.00	30.00	
SERIES 3 TOTAL		3,118.87	4,530.00	4,960.00	4,960.00	4,960.00	4,960.00	.00
01-06-8420-0	Advertising	58.93	60.00	100.00	100.00	100.00	100.00	
01-06-8459-0	Physical Examinations	98.00	150.00	1,150.00	1,150.00	1,150.00	1,150.00	
SERIES 4 TOTAL		156.93	210.00	1,250.00	1,250.00	1,250.00	1,250.00	.00
01-06-8508-0	Operating Equipment	730.05	5,250.00	.00	.00	.00	.00	
01-06-8510-0	Capital Reserve Fund	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	
SERIES 5 TOTAL		12,730.05	17,250.00	12,000.00	12,000.00	12,000.00	12,000.00	.00
AMBULANCE TOTAL		132,752.47	182,566.00	198,480.00	203,892.00	203,892.00	203,892.00	.00

PUBLIC WORKS ADMINISTRATION

ACCOUNT NO.	ACCOUNT DESCRIPTION	86-87 ACTUAL	87-88 BUD.	88-89 DEPT.	88-89 MGR.	88-89 BOS.	88-89 BUD. COM.	VOTED
01-07-8102-0	Wages-Clerical	17,813.86	21,127.00	21,749.00	22,619.00	31,486.00	31,486.00	
01-07-8103-0	Wages-Supervisory/Prof.	65,148.53	77,472.00	44,305.00	46,076.00	46,076.00	46,076.00	
01-07-8107-0	Part Time Wages	.00	.00	6,358.00	6,613.00	.00	.00	
01-07-8119-0	Sick Leave Accrual	689.12	.00	.00	.00	.00	.00	
01-07-8125-0	Social Security	6,078.75	7,247.00	5,438.00	5,656.00	5,825.00	5,825.00	
01-07-8128-0	Retirement	3,976.49	4,989.00	4,627.00	4,760.00	5,410.00	5,410.00	
01-07-8131-0	Health Insurance	4,551.41	4,285.00	3,248.00	3,248.00	4,713.00	4,713.00	
01-07-8132-0	Dental Insurance	551.97	561.00	158.00	158.00	328.00	328.00	
01-07-8133-0	Life Insurance	215.49	339.00	213.00	213.00	244.00	244.00	
01-07-8134-0	Short-Term Disability	591.49	760.00	483.00	481.00	563.00	563.00	
01-07-8135-0	Workers Compensation	4,068.11	5,704.00	3,514.00	3,654.00	3,663.00	3,663.00	
01-07-8136-0	Unemployment Compensa.	131.96	86.00	107.00	105.00	89.00	89.00	
SERIES 1 TOTAL		103,817.18	122,570.00	90,200.00	93,583.00	98,397.00	98,397.00	.00
01-07-8201-0	Office Supplies	1,515.82	2,880.00	1,680.00	1,680.00	1,680.00	1,680.00	
01-07-8220-0	Printing	200.94	150.00	200.00	200.00	200.00	200.00	
01-07-8230-0	Postage	446.75	500.00	729.00	729.00	729.00	729.00	
01-07-8250-0	Vehicle Fuel	150.64	684.00	390.00	390.00	390.00	390.00	
01-07-8260-0	Telephone	1,765.01	1,738.00	1,416.00	1,416.00	1,416.00	1,416.00	
01-07-8270-0	Dues	275.00	430.00	425.00	425.00	425.00	425.00	
01-07-8280-0	General Insurance	2,320.00	2,900.00	2,500.00	2,500.00	2,500.00	2,500.00	
SERIES 2 TOTAL		6,674.16	9,282.00	7,340.00	7,340.00	7,340.00	7,340.00	.00
01-07-8300-0	Travel & Meetings	436.45	400.00	500.00	500.00	500.00	500.00	
01-07-8332-0	Mntc.- Vehicles	369.77	500.00	500.00	500.00	500.00	500.00	
01-07-8334-0	Mntc.-Office Equipment	40.00	50.00	1,113.00	1,113.00	1,113.00	498.00	
01-07-8351-0	Consultants	2,941.88	1,000.00	5,000.00	5,000.00	5,000.00	5,000.00	
01-07-8352-0	Education & Training	1,475.52	2,000.00	2,100.00	2,100.00	2,100.00	2,100.00	
SERIES 3 TOTAL		5,263.62	3,950.00	9,213.00	9,213.00	9,213.00	8,598.00	.00

PUBLIC WORKS ADMINISTRATION

ACCOUNT NO.	ACCOUNT DESCRIPTION	86-87 ACTUAL	87-88 BUD.	88-89 DEPT.	88-89 MGR.	88-89 BOS.	88-89 BUD. COM.	VOTED
01-07-8420-0	Advertising	811.94	300.00	300.00	300.00	300.00	300.00	
01-07-8460-0	Misc. Operating Expens.	48.30	.00	100.00	100.00	100.00	100.00	
	SERIES 4 TOTAL	860.24	300.00	400.00	400.00	400.00	400.00	.00
01-07-8504-0	Office Equipment	300.00	4,303.00	3,395.00	3,395.00	3,395.00	3,395.00	
	SERIES 5 TOTAL	300.00	4,303.00	3,395.00	3,395.00	3,395.00	3,395.00	.00
	PUBLIC WORKS ADMIN. TOTAL	116,915.20	140,405.00	110,548.00	113,931.00	118,745.00	118,130.00	.00

PUBLIC WORKS HIGHWAY DIVISION

ACCOUNT NO.	ACCOUNT DESCRIPTION	86-87 ACTUAL	87-88 BUD.	88-89 DEPT.	88-89 MGR.	88-89 BOS.	88-89 BUD. COM.	VOTED
01-08-8102-0	Wages-Clerical	9,018.16	15,957.00	16,651.00	17,308.00	17,308.00	17,308.00	
01-08-8103-0	Wages-Supervisory/Prof.	105,464.87	113,706.00	93,654.00	97,400.00	97,400.00	97,400.00	
01-08-8104-0	Wages-Hourly	189,833.81	280,101.00	336,632.00	318,766.00	318,766.00	318,766.00	
01-08-8105-0	Overtime-Supervisory	23,274.38	17,000.00	9,904.00	9,904.00	9,904.00	9,904.00	
01-08-8107-0	Wages-Part-time	16,931.70	23,660.00	24,960.00	12,480.00	12,480.00	12,480.00	
01-08-8109-0	Wages-Cemetery/Parks	11,333.85	12,500.00	21,787.00	21,787.00	21,787.00	21,787.00	
01-08-8111-0	Overtime-Other	54,133.85	29,613.00	37,136.00	37,136.00	37,136.00	37,136.00	
01-08-8119-0	Sick Leave Accrual	523.90	.00	.00	.00	.00	.00	
01-08-8125-0	Social Security	27,712.98	35,212.00	41,260.00	38,660.00	38,660.00	38,660.00	
01-08-8128-0	Retirement	3,400.00	5,000.00	6,500.00	6,500.00	6,500.00	6,500.00	
01-08-8131-0	Health Insurance	24,617.32	32,725.00	45,235.00	42,304.00	42,304.00	42,304.00	
01-08-8132-0	Dental Insurance	2,187.68	5,392.00	4,816.00	4,476.00	4,476.00	4,476.00	
01-08-8133-0	Life Insurance	927.93	1,289.00	1,381.00	1,318.00	1,318.00	1,318.00	
01-08-8134-0	Short-Term Disability	2,440.49	3,427.00	3,614.00	3,457.00	3,457.00	3,457.00	
01-08-8135-0	Workers Compensation	39,481.03	62,296.00	55,431.00	60,907.00	60,907.00	60,907.00	
01-08-8136-0	Unemployment Compensa.	632.19	697.00	1,033.00	890.00	890.00	890.00	
	SERIES 1 TOTAL	511,914.14	638,575.00	699,994.00	673,293.00	673,293.00	673,293.00	.00

PUBLIC WORKS HIGHWAY DIVISION

ACCOUNT NO.	ACCOUNT DESCRIPTION	86-87 ACTUAL	87-88 BUD.	88-89 DEPT.	88-89 MGR.	88-89 BOS.	BUD. COM.	VOTED
01-08-8201-0	Office Supplies	1,931.81	2,150.00	2,050.00	2,050.00	2,050.00	2,050.00	
01-08-8202-0	Maintenance Supplies	959.31	500.00	500.00	500.00	500.00	500.00	
01-08-8203-0	Operating Supplies	3,026.11	3,450.00	3,100.00	3,100.00	3,100.00	3,100.00	
01-08-8204-0	Uniforms	1,875.00	2,272.00	2,122.00	2,034.00	2,034.00	2,034.00	
01-08-8212-0	Equipment Rental	8,552.60	9,518.00	9,518.00	9,518.00	9,518.00	9,518.00	
01-08-8220-0	Printing	215.75	200.00	150.00	150.00	150.00	150.00	
01-08-8230-0	Postage	.00	120.00	120.00	120.00	120.00	120.00	
01-08-8241-0	Electricity	6,382.96	9,500.00	10,925.00	10,925.00	10,925.00	10,925.00	
01-08-8243-0	Heating Oil	4,361.30	3,850.00	4,476.00	4,476.00	4,476.00	4,476.00	
01-08-8244-0	Water	87.75	115.00	758.00	758.00	758.00	758.00	
01-08-8250-0	Vehicle Fuel	30,515.86	28,884.00	36,284.00	36,284.00	36,284.00	36,284.00	
01-08-8260-0	Telephone	2,923.86	4,244.00	3,525.00	4,842.00	4,842.00	4,842.00	
01-08-8270-0	Dues	55.00	125.00	125.00	125.00	125.00	125.00	
01-08-8280-0	General Insurance	31,169.00	38,700.00	31,250.00	31,250.00	31,250.00	31,250.00	
	SERIES 2 TOTAL	92,056.31	103,628.00	104,903.00	106,132.00	106,132.00	106,132.00	.00
01-08-8300-0	Travel & Meetings	1,062.40	275.00	825.00	750.00	750.00	750.00	
01-08-8321-0	Mntc.-Buildings/Ground	5,211.27	1,500.00	1,800.00	1,500.00	1,500.00	1,500.00	
01-08-8322-0	Mntc.-Grounds	111.43	.00	475.00	475.00	475.00	475.00	
01-08-8331-0	Mntc.-Machinery/Equip.	.00	.00	.00	.00	.00	.00	
01-08-8332-0	Mntc.-Vehicles	11,394.49	.00	.00	.00	.00	.00	
01-08-8333-0	Mntc.-Vehicles/Equip.	55,574.06	46,000.00	54,770.00	54,770.00	54,770.00	54,770.00	
01-08-8334-0	Mntc.-Office Equipment	1,071.75	600.00	1,110.00	1,110.00	1,110.00	810.00	
01-08-8335-0	Mntc.-Communications E	406.11	800.00	1,000.00	1,000.00	1,000.00	1,000.00	
01-08-8341-0	Salt & Sand	113,983.12	89,985.00	91,548.00	91,548.00	91,548.00	91,548.00	
01-08-8342-0	Cold Patch	5,575.33	6,200.00	6,400.00	6,400.00	6,400.00	6,400.00	
01-08-8344-0	Hot Top	24,061.76	26,400.00	71,833.00	43,375.00	43,375.00	43,375.00	
01-08-8345-0	Hot Bituminous Curb	.00	2,813.00	2,813.00	2,813.00	2,813.00	2,813.00	
01-08-8346-0	Road Mntc. Material	29,386.49	58,845.00	62,601.00	47,601.00	47,601.00	47,601.00	
01-08-8351-0	Consultants	1,303.79	1,750.00	2,000.00	2,000.00	2,000.00	2,000.00	
01-08-8352-0	Education & Training	1,622.63	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	

PUBLIC WORKS HIGHWAY DIVISION

ACCOUNT NO.	ACCOUNT DESCRIPTION	86-87 ACTUAL	87-88 BUD.	88-89 DEPT.	88-89 MGR.	88-89 BOS.	88-89 BUD. COM.	VOTED
01-08-8354-0	Traffic Control Devic.	.00	.00	8,238.00	8,238.00	8,238.00	8,238.00	
01-08-8359-0	Other Outside Service	23,378.14	59,550.00	77,896.00	70,838.00	70,838.00	70,838.00	
01-08-8361-0	Street Lights	34,135.33	33,915.00	45,081.00	45,081.00	45,081.00	45,081.00	
01-08-8362-0	Traffic Signals	5,350.49	8,683.00	7,776.00	7,776.00	7,776.00	7,776.00	
01-08-8365-0	Reimbursable Street	3,363.80	1,000.00	.00	.00	.00	.00	
01-08-8382-0	Tree Service	.00	5,000.00	5,000.00	3,000.00	3,000.00	3,000.00	
01-08-8383-0	Contractual Snow Plow	31,122.49	22,480.00	32,720.00	25,920.00	25,920.00	25,920.00	
01-08-8384-0	Road Seal	285,204.45	226,875.00	233,750.00	233,750.00	233,750.00	233,750.00	
01-08-8385-0	Road Failure Replacem.	.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	
01-08-8386-0	Bridge Repairs	108.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	
	SERIES 3 TOTAL	633,427.33	610,171.00	725,136.00	665,445.00	665,445.00	665,145.00	.00
01-08-8420-0	Advertising	617.59	650.00	800.00	800.00	800.00	800.00	
01-08-8440-0	Cemetery Maintenance	.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	
01-08-8460-0	Misc. Operating Expens.	554.50	450.00	450.00	450.00	450.00	450.00	
	SERIES 4 TOTAL	1,172.09	2,100.00	2,250.00	2,250.00	2,250.00	2,250.00	.00
01-08-8502-0	Buildings	21,535.42	13,900.00	20,000.00	20,000.00	20,000.00	20,000.00	
01-08-8503-0	Vehicles	115,895.77	.00	.00	.00	.00	.00	
01-08-8504-0	Office Equipment	247.80	500.00	6,825.00	6,100.00	6,100.00	6,100.00	
01-08-8505-0	Drainage	.00	.00	100,000.00	.00	.00	.00	
01-08-8508-0	Operating Equipment	15,701.15	19,130.00	16,660.00	2,660.00	2,660.00	2,660.00	
01-08-8510-0	Capital Reserve Fund	10,000.00	247,500.00	247,500.00	247,500.00	247,500.00	247,500.00	
	SERIES 5 TOTAL	163,380.14	281,030.00	390,985.00	276,260.00	276,260.00	276,260.00	.00
	P.W. HIGHWAY DIVISION TOTAL	1,401,950.01	1,635,504.00	1,923,268.00	1,723,380.00	1,723,380.00	1,723,080.00	.00

PUBLIC WORKS — LANDFILL

ACCOUNT NO.	ACCOUNT DESCRIPTION	86-87 ACTUAL	87-88 BUD.	88-89 DEPT.	88-89 MGR.	88-89 BOS.	88-89 BUD. COM.	VOTED
01-09-8103-0	Wages-Supervisory/Prof.	22,384.72	25,177.00	28,574.00	29,716.00	29,716.00	29,716.00	
01-09-8104-0	Wages-Hourly	38,112.10	43,741.00	49,380.00	49,380.00	49,380.00	49,380.00	
01-09-8105-0	Prof. & Super. Overtime	.00	.00	1,526.00	1,586.00	1,586.00	1,586.00	
01-09-8107-0	Part Time Wages	.00	.00	6,129.00	6,199.00	6,199.00	6,199.00	
01-09-8111-0	Overtime-Other	4,085.22	1,883.00	2,915.00	2,915.00	2,915.00	2,915.00	
01-09-8119-0	Sick Leave Accrual	236.69	.00	.00	.00	.00	.00	
01-09-8125-0	Social Security	4,617.43	5,062.00	6,648.00	6,744.00	6,744.00	6,744.00	
01-09-8128-0	Retirement	1,000.00	1,000.00	1,300.00	1,300.00	1,300.00	1,300.00	
01-09-8131-0	Health Insurance	3,414.09	6,750.00	7,261.00	7,261.00	7,261.00	7,261.00	
01-09-8132-0	Dental Insurance	184.76	966.00	656.00	656.00	656.00	656.00	
01-09-8133-0	Life Insurance	104.39	189.00	218.00	218.00	218.00	218.00	
01-09-8134-0	Short-Term Disability	311.77	550.00	563.00	580.00	580.00	580.00	
01-09-8135-0	Workers Compensation	9,530.48	10,648.00	12,072.00	12,247.00	12,247.00	12,247.00	
01-09-8136-0	Unemployment Compensa.	100.24	86.00	108.00	140.00	140.00	140.00	
	SERIES 1 TOTAL	84,081.89	96,052.00	117,350.00	118,942.00	118,942.00	118,942.00	.00
01-09-8201-0	Office Supplies	48.02	50.00	50.00	50.00	50.00	50.00	
01-09-8202-0	Maintenance Supplies	.00	75.00	75.00	75.00	75.00	75.00	
01-09-8203-0	Operating Supplies	256.59	300.00	400.00	400.00	400.00	400.00	
01-09-8204-0	Uniforms	300.00	414.00	414.00	414.00	414.00	414.00	
01-09-8212-0	Equipment Rental	.00	500.00	500.00	500.00	500.00	500.00	
01-09-8220-0	Printing	212.80	610.00	650.00	650.00	650.00	650.00	
01-09-8241-0	Electricity	71.34	100.00	3,000.00	3,000.00	3,000.00	3,000.00	
01-09-8250-0	Vehicle Fuel	6,668.03	10,316.00	13,335.00	13,335.00	13,335.00	13,335.00	
01-09-8260-0	Telephone	.00	513.00	665.00	665.00	665.00	665.00	
01-09-8270-0	Dues	5,907.58	4,391.00	3,763.00	3,763.00	3,763.00	3,763.00	
01-09-8280-0	General Insurance	4,614.00	5,700.00	4,950.00	4,950.00	4,950.00	4,950.00	
01-09-8293-0	Legal	.00	.00	.00	1,000.00	1,000.00	1,000.00	
	SERIES 2 TOTAL	18,078.36	22,969.00	27,802.00	28,802.00	28,802.00	28,802.00	.00

01-09-8300-0	Travel & Meetings	108.00	100.00	100.00	100.00	100.00	100.00
01-09-8321-0	Mntc.-Buildings/Ground	1,000.00	12,067.00	4,083.00	4,083.00	4,083.00	4,083.00
01-09-8332-0	Mntc.-Vehicles	10,245.53	3,000.00	11,442.00	11,442.00	11,442.00	11,442.00
01-09-8335-0	Mntc.-Communications E	.00	508.00	300.00	300.00	300.00	300.00
01-09-8347-0	Cover Material	42,222.60	50,000.00	40,131.00	40,131.00	40,131.00	40,131.00
01-09-8351-0	Consultants	.00	.00	.00	.00	.00	.00
01-09-8352-0	Education & Training	352.80	50.00	200.00	200.00	200.00	200.00
01-09-8359-0	Other Outside Service	487.94	1,650.00	1,650.00	36,088.00	36,088.00	36,088.00
SERIES 3 TOTAL		54,416.87	67,375.00	57,906.00	92,344.00	92,344.00	92,344.00
01-09-8420-0	Advertising	27.60	100.00	100.00	100.00	100.00	100.00
01-09-8459-0	Physical Exams	.00	50.00	50.00	50.00	50.00	50.00
SERIES 4 TOTAL		27.60	150.00	150.00	150.00	150.00	150.00
01-09-8506-0	Communications Equip.	.00	650.00	.00	.00	.00	.00
01-09-8508-0	Operating Equipment	.00	600.00	86,400.00	.00	.00	.00
01-09-8510-0	Capital Reserve Fund	74,000.00	182,178.00	201,116.00	250,486.00	250,486.00	250,486.00
SERIES 5 TOTAL		74,000.00	183,428.00	287,516.00	250,486.00	250,486.00	250,486.00
LANDFILL TOTAL		230,604.72	369,974.00	490,724.00	490,724.00	490,724.00	490,724.00

PUBLIC WORKS — SEWER DIVISION

ACCOUNT NO.	ACCOUNT DESCRIPTION	86-87 ACTUAL	87-88 BUD.	88-89 DEPT.	88-89 MGR.	88-89 BOS.	88-89 BUD. COM.	VOTED
31-10-8102-0	Wages-Clerical	18,225.38	21,112.00	21,749.00	22,619.00	22,619.00	22,619.00	
31-10-8103-0	Wages-Supervisory/Prof.	178,780.47	188,160.00	193,559.00	201,301.00	201,301.00	201,301.00	
31-10-8104-0	Wages-Hourly	316,607.97	376,644.00	357,948.00	357,948.00	357,948.00	357,948.00	
31-10-8105-0	Overtime-Supervisory	.00	8,018.00	8,974.00	9,262.00	9,262.00	9,262.00	
31-10-8111-0	Overtime-Other	37,304.28	37,342.00	39,356.00	39,356.00	39,356.00	39,356.00	
31-10-8119-0	Sick Leave Accrual	4,872.90	.00	.00	.00	.00	.00	
31-10-8125-0	Social Security	39,821.04	45,136.00	46,681.00	47,350.00	47,350.00	47,350.00	
31-10-8128-0	Retirement	6,000.00	6,000.00	9,100.00	9,100.00	9,100.00	9,100.00	

PUBLIC WORKS — SEWER DIVISION

ACCOUNT NO.	ACCOUNT DESCRIPTION	86-87 ACTUAL	87-88 BUD.	88-89 DEPT.	88-89 MGR.	88-89 BOS.	88-89 BUD. COM.	VOTED
31-10-8131-0	Health Insurance	41,878.37	45,050.00	46,950.00	46,950.00	46,950.00	46,950.00	
31-10-8132-0	Dental Insurance	2,461.33	5,227.00	4,610.00	4,610.00	4,610.00	4,610.00	
31-10-8133-0	Life Insurance	1,337.16	1,541.00	1,415.00	1,415.00	1,415.00	1,415.00	
31-10-8134-0	Short-Term Disability	3,988.44	4,509.00	4,167.00	4,189.00	4,189.00	4,189.00	
31-10-8135-0	Workers Compensation	27,392.29	34,599.00	27,518.00	27,894.00	27,894.00	27,894.00	
31-10-8136-0	Unemployment Compensa.	855.10	689.00	785.00	785.00	785.00	785.00	
	SERIES 1 TOTAL	679,524.73	774,027.00	762,812.00	772,779.00	772,779.00	772,779.00	.00
31-10-8201-0	Office Supplies	1,132.17	1,265.00	1,350.00	1,350.00	1,350.00	1,350.00	
31-10-8202-0	Maintenance Supplies	2,969.12	3,961.00	3,985.00	3,985.00	3,985.00	3,985.00	
31-10-8203-0	Operating Supplies	1,960.77	2,355.00	2,430.00	2,430.00	2,430.00	2,430.00	
31-10-8204-0	Uniforms	2,746.95	11,064.00	10,342.00	10,342.00	10,342.00	10,342.00	
31-10-8205-0	Laboratory Supplies	6,837.11	6,850.00	7,100.00	7,100.00	7,100.00	7,100.00	
31-10-8212-0	Equipment Rental	14.40	100.00	100.00	100.00	100.00	100.00	
31-10-8230-0	Postage	142.20	200.00	200.00	200.00	200.00	200.00	
31-10-8241-0	Electricity	255,868.99	306,726.00	309,800.00	309,800.00	309,800.00	309,800.00	
31-10-8242-0	Gas	11,089.38	15,612.00	11,533.00	11,533.00	11,533.00	11,533.00	
31-10-8243-0	Heating Oil	.00	275.00	345.00	345.00	345.00	345.00	
31-10-8244-0	Water	4,599.35	4,118.00	4,610.00	4,610.00	4,610.00	4,610.00	
31-10-8245-0	Sewer	15,062.55	12,000.00	15,000.00	15,000.00	15,000.00	15,000.00	
31-10-8250-0	Vehicle Fuel	4,971.30	6,660.00	4,155.00	4,155.00	4,155.00	4,155.00	
31-10-8260-0	Telephone	6,551.62	6,992.00	6,650.00	6,650.00	6,650.00	6,650.00	
31-10-8270-0	Dues	80.50	171.00	176.00	176.00	176.00	176.00	
31-10-8280-0	General Insurance	43,795.00	55,500.00	48,200.00	48,200.00	48,200.00	48,200.00	
31-10-8290-0	Legal-General Litigat.	.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	
	SERIES 2 TOTAL	357,821.41	441,849.00	433,976.00	433,976.00	433,976.00	433,976.00	.00
31-10-8300-0	Travel & Meetings	510.75	350.00	350.00	350.00	350.00	350.00	
31-10-8311-0	Chemicals	126,064.73	163,687.00	164,244.00	164,244.00	164,244.00	164,244.00	
31-10-8316-0	Bulking Agent	50,768.00	46,725.00	.00	.00	.00	.00	
31-10-8321-0	Mntc.-Buildings/Ground	1,012.66	2,265.00	2,265.00	2,265.00	2,265.00	2,265.00	

PUBLIC WORKS — SEWER DIVISION

ACCOUNT NO.	ACCOUNT DESCRIPTION	86-87 ACTUAL	87-88 BUD.	88-89 DEPT.	88-89 MGR.	88-89 BOS.	88-89 BUD. COM.	VOTED
31-10-8322-0	Mntc.-Grounds	153.14	450.00	450.00	450.00	450.00	450.00	
31-10-8331-0	Mntc.-Machinery/Equip.	56,654.65	58,555.00	56,448.00	56,448.00	56,448.00	56,448.00	
31-10-8332-0	Mntc.- Vehicles	7,366.03	10,000.00	9,000.00	9,000.00	9,000.00	9,000.00	
31-10-8334-0	Mntc.-Office Equip.	1,621.75	1,906.00	2,760.00	2,760.00	2,760.00	2,760.00	
31-10-8335-0	Mntc.-Communications E	30.00	200.00	200.00	200.00	200.00	200.00	
31-10-8351-0	Consultants	55,526.14	67,000.00	62,000.00	62,000.00	62,000.00	62,000.00	
31-10-8352-0	Education & Training	654.44	1,000.00	2,000.00	2,000.00	2,000.00	2,000.00	
31-10-8353-0	Computer Services/Sup.	.00	.00	.00	.00	.00	.00	
31-10-8359-0	Other Outside Service	38,090.15	36,300.00	41,200.00	41,200.00	41,200.00	41,200.00	
31-10-8381-0	Mntc.-Sewers	120.00	1,400.00	1,400.00	1,400.00	1,400.00	1,400.00	
	SERIES 3 TOTAL	338,572.44	389,838.00	342,317.00	342,317.00	342,317.00	342,317.00	.00
31-10-8420-0	Advertising	186.50	400.00	400.00	400.00	400.00	400.00	
31-10-8460-0	Misc. Operating Expen.	8,616.44	9,252.00	5,500.00	5,500.00	5,500.00	5,500.00	
	SERIES 4 TOTAL	8,802.94	9,652.00	5,900.00	5,900.00	5,900.00	5,900.00	.00
31-10-8503-0	Vehicles	10,300.00	48,958.00	35,200.00	35,200.00	35,200.00	35,200.00	
31-10-8504-0	Office Equipment	1,552.00	2,000.00	5,629.00	5,629.00	5,629.00	5,629.00	
31-10-8508-0	Operating Equipment	8,919.52	4,913.00	35,250.00	35,250.00	35,250.00	35,250.00	
31-10-8510-0	Capital Reserve Fund	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	
	SERIES 5 TOTAL	70,771.52	105,871.00	126,079.00	126,079.00	126,079.00	126,079.00	.00
	SEWER DIVISION TOTAL	1,455,493.04	1,721,237.00	1,671,084.00	1,681,051.00	1,681,051.00	1,681,051.00	.00

PUBLIC WORKS — CONSTRUCTION SERVICES DIVISION

ACCOUNT NO.	ACCOUNT DESCRIPTION	86-87 ACTUAL	87-88 BUD.	88-89 DEPT.	88-89 MGR.	88-89 BOS.	88-89 BUD. COM.	VOTED
01-14-8103-0	Wages-Supervisory/Prof.	.00	.00	53,156.00	57,020.00	57,020.00	57,020.00	
01-14-8104-0	Wages-Hourly	.00	.00	19,968.00	20,768.00	20,768.00	20,768.00	
01-14-8105-0	Overtime-Supervisory	.00	.00	13,188.00	13,188.00	13,188.00	13,188.00	

PUBLIC WORKS CONSTRUCTION SERVICES DIVISION

ACCOUNT NO.	ACCOUNT DESCRIPTION	86-87 ACTUAL	87-88 BUD.	88-89 DEPT.	88-89 MGR.	88-89 BOS.	88-89 BUD. COM.	VOTED
01-14-8111-0	Overtime-Other	.00	.00	2,128.00	2,128.00	2,128.00	2,128.00	
01-14-8125-0	Social Security	.00	.00	6,642.00	6,992.00	6,992.00	6,992.00	
01-14-8128-0	Retirement	.00	.00	2,600.00	2,600.00	2,600.00	2,600.00	
01-14-8131-0	Health Insurance	.00	.00	6,945.00	6,945.00	6,945.00	6,945.00	
01-14-8132-0	Dental Insurance	.00	.00	838.00	838.00	838.00	838.00	
01-14-8133-0	Life Insurance	.00	.00	189.00	189.00	189.00	189.00	
01-14-8134-0	Short-Term Disability	.00	.00	672.00	709.00	709.00	709.00	
01-14-8135-0	Workers Compensation	.00	.00	10,824.00	11,430.00	11,430.00	11,430.00	
01-14-8136-0	Unemployment Compensa.	.00	.00	107.00	107.00	1207.00	107.00	
	SERIES 1 TOTAL	.00	.00	117,257.00	122,914.00	122,914.00	122,914.00	.00
01-14-8201-0	Office Supplies	.00	.00	2,470.00	2,470.00	2,470.00	2,470.00	
01-14-8203-0	Operating Supplies	.00	.00	450.00	450.00	450.00	450.00	
01-14-8204-0	Uniforms	.00	.00	714.00	714.00	714.00	714.00	
01-14-8212-0	Equipment Rental	.00	.00	200.00	200.00	200.00	200.00	
01-14-8220-0	Printing	.00	.00	100.00	100.00	100.00	100.00	
01-14-8230-0	Postage	.00	.00	50.00	50.00	50.00	50.00	
01-14-8250-0	Vehicle Fuel	.00	.00	1,300.00	1,300.00	1,300.00	1,300.00	
01-14-8270-0	Dues	.00	.00	125.00	125.00	125.00	125.00	
01-14-8280-0	General Insurance	.00	.00	2,350.00	2,350.00	2,350.00	2,350.00	
	SERIES 2 TOTAL	.00	.00	7,759.00	7,759.00	7,759.00	7,759.00	.00
01-14-8300-0	Travel & Meetings	.00	.00	550.00	550.00	550.00	550.00	
01-14-8333-0	Mntc.-Vehicles/Equip.	.00	.00	350.00	350.00	350.00	350.00	
01-14-8335-0	Mntc.-Communications E	.00	.00	250.00	250.00	250.00	250.00	
01-14-8351-0	Consultants	.00	.00	750.00	750.00	750.00	750.00	
01-14-8352-0	Education & Training	.00	.00	1,000.00	750.00	750.00	750.00	
01-14-8359-0	Other Outside Service	.00	.00	38,250.00	20,000.00	20,000.00	20,000.00	
01-14-8365-0	Reimbursable Street	.00	.00	1,000.00	1,000.00	1,000.00	1,000.00	
	SERIES 3 TOTAL	.00	.00	42,150.00	23,650.00	23,650.00	23,650.00	.00

PUBLIC WORKS CONSTRUCTION SERVICES DIVISION

ACCOUNT NO.	ACCOUNT DESCRIPTION	86-87 ACTUAL	87-88 BUD.	88-89 DEPT.	88-89 MGR.	88-89 BOS.	88-89 BUD. COM.	VOTED
01-14-8420-0	Advertising	.00	.00	100.00	100.00	100.00	100.00	
01-14-8459-0	Physical Exams	.00	.00	100.00	100.00	100.00	100.00	
01-14-8460-0	Misc. Operating Expens.	.00	.00	400.00	400.00	400.00	400.00	
SERIES 4 TOTAL		.00	.00	600.00	600.00	600.00	600.00	.00
01-14-8503-0	Vehicles	.00	.00	.00	.00	.00	.00	
01-14-8508-0	Operating Equipment	.00	.00	1,500.00	1,500.00	1,500.00	750.00	
SERIES 5 TOTAL		.00	.00	1,500.00	1,500.00	1,500.00	750.00	.00
PUBLIC WORKS CON. SER. TOTAL		.00	.00	169,266.00	156,423.00	156,423.00	155,673.00	.00

PUBLIC WORKS — COMPOST

ACCOUNT NO.	ACCOUNT DESCRIPTION	86-87 ACTUAL	87-88 BUD.	88-89 DEPT.	88-89 MGR.	88-89 BOS.	88-89 BUD. COM.	VOTED
31-11-8104-0	Wages-Hourly	49,886.46	62,815.00	91,269.00	91,269.00	91,269.00	91,269.00	
31-11-8111-0	Overtime-Other	564.49	1,368.00	2,028.00	2,028.00	2,028.00	2,028.00	
31-11-8119-0	Sick Leave Accrual	321.93	.00	.00	.00	.00	.00	
31-11-8125-0	Social Security	3,762.77	4,589.00	7,007.00	7,007.00	7,007.00	7,007.00	
31-11-8131-0	Health Insurance	5,483.52	6,750.00	10,958.00	10,958.00	10,958.00	10,958.00	
31-11-8132-0	Dental Insurance	222.97	799.00	1,178.00	1,178.00	1,178.00	1,178.00	
31-11-8133-0	Life Insurance	165.55	189.00	252.00	252.00	252.00	252.00	
31-11-8134-0	Short-Term Disability	413.17	474.00	628.00	628.00	628.00	628.00	
31-11-8135-0	Workers Compensation	2,658.95	3,696.00	4,353.00	4,353.00	4,353.00	4,353.00	
31-11-8136-0	Unemployment Compensa.	78.31	86.00	143.00	143.00	143.00	143.00	
SERIES 1 TOTAL		63,558.12	80,766.00	117,816.00	117,816.00	117,816.00	117,816.00	.00
31-11-8202-0	Maintenance Supplies	131.24	152.00	155.00	155.00	155.00	155.00	
31-11-8203-0	Operating Supplies	183.92	165.00	180.00	180.00	180.00	180.00	
31-11-8204-0	Uniforms	254.40	1,728.00	2,088.00	2,088.00	2,088.00	2,088.00	
31-11-8241-0	Electricity	12,717.47	15,040.00	15,390.00	15,390.00	15,390.00	15,390.00	

PUBLIC WORKS — COMPOST

ACCOUNT NO.	ACCOUNT DESCRIPTION	86-87 ACTUAL	87-88 BUD.	88-89 DEPT.	88-89 MGR.	88-89 BOS.	88-89 BUD. COM.	VOTED
31-11-8250-0	Vehicle Fuel	4,612.83	5,720.00	9,508.00	9,508.00	9,508.00	9,508.00	
31-11-8280-00	General Insurance	15,798.00	19,600.00	17,000.00	17,000.00	17,000.00	17,000.00	
	SERIES 2 TOTAL	33,697.86	42,405.00	44,321.00	44,321.00	44,321.00	44,321.00	.00
31-11-8316-0	Bulking Agent	76,546.00	81,900.00	81,900.00	81,900.00	81,900.00	81,900.00	
31-11-8321-0	Mntc.-Buildings/Ground	63.96	220.00	234.00	234.00	234.00	234.00	
31-11-8331-0	Mntc.-Machinery/Equip.	1,304.47	1,000.00	1,200.00	1,200.00	1,200.00	1,200.00	
31-11-8332-0	Mntc.- Vehicles	5,433.16	6,284.00	2,820.00	2,820.00	2,820.00	2,820.00	
	SERIES 3 TOTAL	83,347.59	89,404.00	86,154.00	86,154.00	86,154.00	86,154.00	.00
31-11-8420-0	Advertising	.00	150.00	150.00	150.00	150.00	150.00	
31-11-8460-0	Misc. Operating Expen.	5,296.60	5,842.00	5,842.00	5,842.00	5,842.00	5,842.00	
	SERIES 4 TOTAL	5,296.60	5,992.00	5,992.00	5,992.00	5,992.00	5,992.00	.00
31-11-8503-0	Vehicles	.00	36,500.00	29,000.00	29,000.00	29,000.00	29,000.00	
	SERIES 5 TOTAL	.00	36,500.00	29,000.00	29,000.00	29,000.00	29,000.00	.00
	COMPOST DIVISION TOTAL	185,900.17	255,067.00	283,283.00	283,283.00	283,283.00	283,283.00	.00

PLANNING AND ZONING

ACCOUNT NO.	ACCOUNT DESCRIPTION	86-87 ACTUAL	87-88 BUD.	88-89 DEPT.	88-89 MGR.	88-89 BOS.	88-89 BUD. COM.	VOTED
01-12-8102-0	Wages-Clerical	32,282.69	39,442.00	50,844.00	50,844.00	51,968.00	51,968.00	
01-12-8103-0	Wages-Supervisory/Prof.	32,398.00	72,271.00	105,210.00	105,210.00	105,210.00	105,210.00	
01-12-8107-0	Wages-Part-Time	.00	2,530.00	3,547.00	3,547.00	3,547.00	3,547.00	
01-12-8111-0	Overtime-Other	3,116.56	5,053.00	4,492.00	4,492.00	4,515.00	4,515.00	
01-12-8119-0	Sick Leave Accrual	52.69	.00	.00	.00	.00	.00	
01-12-8125-0	Social Security	4,775.99	8,506.00	12,323.00	12,323.00	12,410.00	12,410.00	
01-12-8128-0	Retirement	1,000.00	4,000.00	7,800.00	6,500.00	5,850.00	5,850.00	

PLANNING AND ZONING

ACCOUNT NO.	ACCOUNT DESCRIPTION	86-87 ACTUAL	87-88 BUD.	88-89 DEPT.	88-89 MGR.	88-89 BOS.	88-89 BUD. COM.	VOTED
01-12-8131-0	Health Insurance	3,464.36	6,750.00	13,890.00	13,890.00	11,659.00	11,659.00	
01-12-8132-0	Dental Insurance	416.73	812.00	1,532.00	1,532.00	1,180.00	1,180.00	
01-12-8133-0	Life Insurance	215.16	339.00	465.00	465.00	434.00	434.00	
01-12-8134-0	Short-Term Disability	496.67	930.00	1,467.00	1,467.00	1,309.00	1,309.00	
01-12-8135-0	Workers Compensation	238.52	476.00	3,181.00	3,181.00	3,185.00	3,185.00	
01-12-8136-0	Unemployment Compensa.	105.23	115.00	214.00	214.00	214.00	214.00	
	SERIES 1 TOTAL	78,562.60	141,224.00	204,965.00	203,665.00	201,481.00	201,481.00	.00
01-12-8201-0	Office Supplies	3,310.49	4,000.00	4,500.00	7,097.00	7,097.00	7,097.00	
01-12-8220-0	Printing	1,300.06	1,800.00	2,500.00	2,500.00	2,500.00	2,500.00	
01-12-8230-0	Postage	4,139.13	6,000.00	7,630.00	6,135.00	6,135.00	6,135.00	
01-12-8260-0	Telephone	1,074.76	1,675.00	3,508.00	3,508.00	2,898.00	2,898.00	
01-12-8270-0	Dues	9,111.50	11,803.00	14,377.00	14,377.00	14,377.00	14,377.00	
01-12-8280-0	General Insurance	1,549.00	1,900.00	1,650.00	1,650.00	1,650.00	1,650.00	
	SERIES 2 TOTAL	20,484.94	27,178.00	34,165.00	35,267.00	34,657.00	34,657.00	.00
01-12-8300-0	Travel & Meetings	444.29	938.00	1,230.00	1,230.00	1,230.00	1,230.00	
01-12-8334-0	Mntc.-Office Equipment	2,662.23	2,672.00	2,756.00	2,756.00	2,756.00	2,756.00	
01-12-8351-0	Consultants	2,065.00	12,700.00	25,000.00	25,000.00	25,000.00	25,000.00	
01-12-8352-0	Education & Training	597.38	638.00	975.00	975.00	975.00	975.00	
01-12-8355-0	Engineering Plan Revi.	22,155.75	21,000.00	30,000.00	30,000.00	30,000.00	30,000.00	
01-12-8359-0	Other Outside Service	1,713.63	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	
	SERIES 3 TOTAL	29,638.28	39,948.00	61,961.00	61,961.00	61,961.00	61,961.00	.00
01-12-8422-0	Advertising-Planning	729.30	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	
01-12-8423-0	Advertising-Zoning Bo	957.78	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	
	SERIES 4 TOTAL	1,687.08	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	.00
01-12-8502-0	Buildings	.00	.00	.00	.00	.00	.00	
01-12-8504-0	Office Equipment	8,468.57	5,023.00	5,597.00	4,495.00	4,495.00	4,495.00	
	SERIES 5 TOTAL	8,468.57	5,023.00	5,597.00	4,495.00	4,495.00	4,495.00	.00
	PLANNING & ZONING TOTAL	138,841.47	216,373.00	309,688.00	308,388.00	305,594.00	305,594.00	.00

PARKS & RECREATION

ACCOUNT NO.	ACCOUNT DESCRIPTION	86-87 ACTUAL	87-88 BUD.	88-89 DEPT.	88-89 MGR.	88-89 BOS.	BUD. COM.	VOTED
01-13-8103-0	Super/Prof. Salaries	.00	27,289.00	26,436.00	27,493.00	27,493.00	27,493.00	
01-13-8104-0	Hourly Wages	.00	.00	35,812.00	24,244.00	24,244.00	24,244.00	
01-13-8107-0	Wages-Part-time	10,748.48	.00	.00	.00	.00	.00	
01-13-8111-0	Overtime	.00	.00	2,160.00	2,182.00	2,182.00	2,182.00	
01-13-8125-0	Social Security	768.30	1,951.00	4,837.00	4,049.00	4,049.00	4,049.00	
01-13-8128-0	Retirement	.00	1,000.00	3,913.00	1,300.00	1,300.00	1,300.00	
01-13-8131-0	Health Insurance	.00	2,465.00	7,823.00	5,845.00	5,845.00	5,845.00	
01-13-8132-0	Dental Insurance	.00	322.00	1,024.00	553.00	553.00	553.00	
01-13-8133-0	Life Insurance	.00	92.00	277.00	235.00	235.00	235.00	
01-13-8134-0	Short-Term Disability	.00	254.00	585.00	486.00	486.00	486.00	
01-13-8135-0	Workers Compensation	534.50	1,978.00	6,685.00	5,452.00	5,452.00	5,452.00	
01-13-8136-0	Unemployment Compensa.	16.68	29.00	107.00	85.00	85.00	85.00	
SERIES 1 TOTAL		12,067.96	35,380.00	89,659.00	71,924.00	71,924.00	71,924.00	.00
01-13-8201-0	Office Supplies	329.69	525.00	550.00	550.00	550.00	550.00	
01-13-8202-0	Maintenance Supplies	41.94	980.00	1,260.00	1,260.00	1,260.00	1,260.00	
01-13-8203-0	Operating Supplies	36.68	750.00	12,050.00	9,727.00	9,727.00	8,127.00	
01-13-8220-0	Printing	20.00	700.00	700.00	500.00	500.00	500.00	
01-13-8230-0	Postage	22.00	1,400.00	1,510.00	1,510.00	1,510.00	1,510.00	
01-13-8241-0	Electricity	1,674.98	3,600.00	4,940.00	4,940.00	4,940.00	4,940.00	
01-13-8243-0	Heating Oil	604.35	700.00	863.00	863.00	863.00	863.00	
01-13-8250-0	Vehicle Fuel	.00	500.00	4,565.00	1,950.00	1,618.00	1,618.00	
01-13-8260-0	Telephone	591.94	396.00	550.00	550.00	550.00	550.00	
01-13-8270-0	Dues	16.00	41.00	166.00	166.00	166.00	166.00	
01-13-8280-0	General Insurance	1,311.00	1,600.00	1,400.00	1,400.00	1,400.00	1,400.00	
SERIES 2 TOTAL		4,648.58	11,192.00	28,554.00	23,416.00	23,084.00	21,484.00	.00
01-13-8300-0	Travel & Meetings	93.00	200.00	1,000.00	500.00	500.00	500.00	
01-13-8321-0	Mntc.-Buildings/Ground	1,414.86	720.00	3,120.00	3,120.00	3,120.00	3,120.00	
01-13-8322-0	Mntc.-Grounds	51,972.22	16,000.00	38,912.00	25,000.00	25,000.00	25,000.00	
01-13-8331-0	Mntc.-Machinery/Equip.	11.49	.00	500.00	700.00	500.00	500.00	

PARKS & RECREATION

ACCOUNT NO.	ACCOUNT DESCRIPTION	86-87 ACTUAL	87-88 BUD.	88-89 DEPT.	88-89 MGR.	88-89 BOS.	88-89 BUD. COM.	VOTED
01-13-8332-0	Mntc.- Vehicles	.00	100.00	1,000.00	1,780.00	1,300.00	1,300.00	
01-13-8371-0	Merrimack Youth Assoc.	48,239.00	52,000.00	65,000.00	66,528.00	70,283.00	70,283.00	
01-13-8372-0	Fourth of July	3,500.00	3,500.00	4,500.00	4,500.00	4,500.00	4,500.00	
01-13-8373-0	Memorial Day	500.00	500.00	500.00	500.00	500.00	500.00	
01-13-8374-0	Programs	9,405.81	20,000.00	25,000.00	20,000.00	20,000.00	20,000.00	
01-13-8375-0	Old Home Day	.00	.00	.00	1,000.00	1,000.00	1,000.00	
	SERIES 3 TOTAL	115,136.38	93,020.00	139,532.00	123,628.00	126,703.00	126,703.00	.00
01-13-8420-0	Advertising	18.38	250.00	500.00	250.00	250.00	250.00	
	SERIES 4 TOTAL	18.38	250.00	500.00	250.00	250.00	250.00	.00
01-13-8502-0	Buildings	.00	.00	30,000.00	.00	10,000.00	10,000.00	
01-13-8503-0	Vehicles	.00	.00	78,000.00	25,000.00	25,000.00	25,000.00	
01-13-8305-0	Infrastructure	.00	.00	67,000.00	.00	.00	.00	
01-13-8508-0	Operating Equipment	.00	.00	.00	.00	.00	.00	
	SERIES 5 TOTAL	.00	.00	175,000.00	25,000.00	35,000.00	35,000.00	.00
	PARKS & RECREATION TOTAL	131,871.30	139,842.00	433,245.00	244,218.00	256,961.00	255,361.00	.00

LIBRARY

ACCOUNT NO.	ACCOUNT DESCRIPTION	86-87 ACTUAL	87-88 BUD.	88-89 DEPT.	88-89 MGR.	88-89 BOS.	88-89 BUD. COM.	VOTED
01-15-8103-0	Wages-Supervisory/Prof.	91,343.37	110,466.00	140,268.00	140,268.00	140,268	136,268.00	
01-15-8104-0	Wages-Hourly	76,623.45	93,952.00	98,940.00	98,940.00	98,940.00	98,940.00	
01-15-8119-0	Sick Leave Accrual	149.43	.00	100.00	.00	.00	.00	
01-15-8125-0	Social Security	12,009.40	14,616.00	17,964.00	17,964.00	17,964.00	17,964.00	
01-15-8128-0	Retirement	5,400.00	7,400.00	8,600.00	8,600.00	8,600.00	8,600.00	
01-15-8131-0	Health Insurance	4,590.10	7,015.00	8,345.00	8,345.00	8,345.00	8,345.00	
01-15-8132-0	Dental Insurance	493.22	729.00	574.00	574.00	574.00	574.00	
01-15-8133-0	Life Insurance	319.00	518.00	518.00	518.00	518.00	518.00	

LIBRARY

ACCOUNT NO.	ACCOUNT DESCRIPTION	86-87 ACTUAL	87-88 BUD.	88-89 DEPT.	88-89 MGR.	88-89 BOS.	88-89 BUD. COM.	VOTED
01-15-8134-0	Short-Term Disability	743.22	1,027.00	1,212.00	1,212.00	1,212.00	1,212.00	
01-15-8135-0	Workers Compensation	760.99	1,320.00	1,404.00	1,404.00	1,404.00	1,404.00	
01-15-8136-0	Unemployment Compensa.	260.71	462.00	600.00	600.00	600.00	600.00	
	SERIES 1 TOTAL	192,692.89	237,505.00	278,525.00	278,425.00	278,425.00	274,425.00	.00
01-15-8201-0	Office Supplies	4,458.27	4,585.00	9,371.00	11,084.00	11,084.00	11,084.00	
01-15-8202-0	Maintenance Supplies	2,126.75	2,400.00	2,600.00	2,600.00	2,600.00	2,600.00	
01-15-8212-0	Equipment Rental	58.80	100.00	100.00	100.00	100.00	100.00	
01-15-8220-0	Printing	194.15	250.00	.00	.00	.00	.00	
01-15-8230-0	Postage	1,712.93	1,812.00	1,640.00	1,640.00	1,640.00	1,640.00	
01-15-8241-0	Electricity	8,302.07	11,596.00	12,268.00	12,268.00	12,268.00	12,268.00	
01-15-8243-0	Heating Oil	2,251.56	1,375.00	2,912.00	2,912.00	2,912.00	2,000.00	
01-15-8244-0	Water	580.50	540.00	540.00	540.00	540.00	540.00	
01-15-8245-0	Sewer	90.00	90.00	90.00	90.00	90.00	90.00	
01-15-8260-0	Telephone	3,135.97	4,614.00	5,867.00	5,867.00	5,867.00	5,867.00	
01-15-8270-0	Dues	381.00	369.00	369.00	369.00	369.00	369.00	
01-15-8280-0	General Insurance	5,567.00	6,900.00	6,000.00	6,000.00	6,000.00	6,000.00	
	SERIES 2 TOTAL	28,859.00	34,631.00	41,757.00	43,470.00	43,470.00	42,558.00	00
01-15-8300-0	Travel & Meetings	1,497.40	1,760.00	1,930.00	1,930.00	1,930.00	1,930.00	
01-15-8321-0	Mntc.-Buildings/Ground	4,017.08	4,687.00	4,512.00	4,512.00	4,512.00	4,512.00	
01-15-8334-0	Mntc.-Office Equipment	2,884.20	3,835.00	2,717.00	2,717.00	2,717.00	2,717.00	
01-15-8352-0	Education & Training	245.00	885.00	885.00	885.00	885.00	885.00	
01-15-8353-0	Computer Services/Sup.	1,776.28	2,760.00	2,760.00	2,760.00	2,760.00	2,760.00	
01-15-8359-0	Other Outside Service	200.00	200.00	175.00	175.00	175.00	175.00	
	SERIES 3 TOTAL	10,619.96	14,127.00	12,979.00	12,979.00	12,979.00	12,979.00	.00
01-15-8420-0	Advertising	371.27	350.00	400.00	400.00	400.00	400.00	
01-15-8450-0	Library Materials	66,716.60	75,730.00	80,238.00	80,238.00	80,238.00	80,238.00	
	SERIES 4 TOTAL	67,087.87	76,080.00	80,638.00	80,638.00	80,638.00	80,638.00	.00

LIBRARY

ACCOUNT NO.	ACCOUNT DESCRIPTION	86-87 ACTUAL	87-88 BUD.	88-89 DEPT.	88-89 MGR.	88-89 BOS.	88-89 BUD. COM.	VOTED
01-15-8504-0	Office Equipment	5,152.78	2,000.00	3,787.00	2,074.00	2,074.00	2,074.00	
01-15-8508-0	Operating Equipment	12,248.68	13,342.00	10,000.00	10,000.00	10,000.00	10,000.00	
	SERIES 5 TOTAL	17,401.46	15,342.00	13,787.00	12,074.00	12,074.00	12,074.00	.00
	LIBRARY TOTAL	316,661.18	377,685.00	427,686.00	427,586.00	427,586.00	422,674.00	.00

PUBLIC WORKS EQUIPMENT MAINTENANCE

ACCOUNT NO.	ACCOUNT DESCRIPTION	86-87 ACTUAL	87-88 BUD.	88-89 DEPT.	88-89 MGR.	88-89 BOS.	88-89 BUD. COM.	VOTED
01-16-8103-0	Wages-Supervisory/Prof.	28,062.28	29,984.00	30,903.00	32,128.00	32,128.00	32,128.00	
01-16-8104-0	Wages-Hourly	62,426.10	71,795.00	76,543.00	76,543.00	76,543.00	76,543.00	
01-16-8105-0	Overtime-Supervisory	.00	.00	.00	.00	.00	.00	
01-16-8111-0	Overtime-Other	6,481.11	3,000.00	7,876.00	7,876.00	7,876.00	7,876.00	
01-16-8119-0	Sick Leave Accrual	947.33	.00	.00	.00	.00	.00	
01-16-8125-0	Social Security	6,933.09	7,492.00	8,661.00	8,753.00	8,753.00	8,753.00	
01-16-8128-0	Retirement	1,000.00	1,000.00	1,300.00	1,300.00	1,300.00	1,300.00	
01-16-8131-0	Health Insurance	5,474.08	6,750.00	8,028.00	8,028.00	8,028.00	8,028.00	
01-16-8132-0	Dental Insurance	502.29	1,288.00	1,360.00	1,360.00	1,360.00	1,360.00	
01-16-8133-0	Life Insurance	225.07	281.00	281.00	281.00	281.00	281.00	
01-16-8134-0	Short-Term Disability	657.68	753.00	745.00	750.00	750.00	750.00	
01-16-8135-0	Workers Compensation	4,998.36	6,642.00	6,660.00	6,732.00	6,732.00	6,732.00	
01-16-8136-0	Unemployment Compensa.	150.51	115.00	143.00	143.00	143.00	143.00	
	SERIES 1 TOTAL	117,857.90	129,100.00	142,500.00	143,894.00	143,894.00	143,894.00	.00
01-16-8201-0	Office Supplies	47.90	55.00	55.00	55.00	55.00	55.00	
01-16-8202-0	Maint. Supplies	.00	160.00	160.00	160.00	160.00	160.00	
01-16-8203-0	Operating Supplies	8,930.20	8,000.00	10,000.00	10,000.00	10,000.00	10,000.00	
01-16-8204-0	Uniforms	852.75	868.00	868.00	868.00	868.00	868.00	
01-16-8220-0	Printing	252.90	170.00	170.00	170.00	170.00	170.00	
01-16-8230-0	Postage	.00	25.00	25.00	25.00	25.00	25.00	

PUBLIC WORKS EQUIPMENT MAINTENANCE

ACCOUNT NO.	ACCOUNT DESCRIPTION	86-87 ACTUAL	87-88 BUD.	88-89 DEPT.	88-89 MGR.	88-89 BOS.	88-89 BUD. COM.	VOTED
01-16-8250-0	Vehicle Fuel	57.96	.00	169.00	169.00	169.00	169.00	
01-16-8260-0	Telephone	796.22	924.00	924.00	924.00	924.00	924.00	
01-16-8270-0	Dues	.00	.00	.00	.00	.00	.00	
01-16-8280-0	General Insurance	2,160.00	2,700.00	2,350.00	2,350.00	2,350.00	2,350.00	
SERIES 2 TOTAL		13,097.93	12,902.00	14,721.00	14,721.00	14,721.00	14,721.00	.00
01-16-8300-0	Travel & Meetings	413.00	125.00	125.00	125.00	125.00	125.00	
01-16-8331-0	Mntc.-Machinery/Equip	1,577.83	1,750.00	1,750.00	1,750.00	1,750.00	1,750.00	
01-16-8332-0	Mntc.- Vehicles	157.40	300.00	300.00	300.00	300.00	300.00	
01-16-8352-0	Education & Training	97.97	300.00	300.00	300.00	300.00	300.00	
SERIES 3 TOTAL		2,246.20	2,475.00	2,475.00	2,475.00	2,475.00	2,475.00	.00
01-16-8420-0	Advertising	.00	100.00	100.00	100.00	100.00	100.00	
01-16-8459-0	Physical Exams	.00	50.00	50.00	50.00	50.00	50.00	
SERIES 4 TOTAL		.00	150.00	150.00	150.00	150.00	150.00	.00
01-16-8502-0	Buildings	3,756.78	.00	25,000.00	25,000.00	25,000.00	25,000.00	
01-16-8503-0	Vehicles	.00	.00	15,000.00	15,000.00	15,000.00	15,000.00	
01-16-8508-0	Operating Equipment	670.00	4,500.00	.00	.00	.00	.00	
SERIES 5 TOTAL		4,426.78	4,500.00	40,000.00	40,000.00	40,000.00	40,000.00	.00
EQUIP. MAINT. TOTAL		137,628.81	149,127.00	199,846.00	201,240.00	201,240.00	201,240.00	.00

PUBLIC WORKS BUILDINGS & GROUNDS MAINT.

ACCOUNT NO.	ACCOUNT DESCRIPTION	86-87 ACTUAL	87-88 BUD.	88-89 DEPT.	88-89 MGR.	88-89 BOS.	88-89 BUD. COM.	VOTED
01-17-8104-0	Wages-Hourly	19,667.58	22,151.00	38,069.00	24,091.00	24,091.00	24,091.00	
01-17-8107-0	Wages-Part-Time	5,002.98	8,862.00	9,519.00	18,673.00	18,673.00	18,673.00	
01-17-8111-0	Overtime-Other	4,246.75	2,988.00	3,456.00	3,615.00	3,615.00	3,615.00	
01-17-8125-0	Social Security	2,067.74	2,431.00	2,584.00	3,483.00	3,483.00	3,483.00	

PUBLIC WORKS BUILDINGS & GROUNDS MAINT.

ACCOUNT NO.	ACCOUNT DESCRIPTION	86-87 ACTUAL	87-88 BUD.	88-89 DEPT.	88-89 MGR.	88-89 BOS.	88-89 BUD. COM.	VOTED
01-17-8128-0	Retirement	1,000.00	1,400.00	1,825.00	1,825.00	1,825.00	1,825.00	
01-17-8131-0	Health Insurance	2,154.48	2,465.00	5,862.00	2,931.00	2,931.00	2,931.00	
01-17-8132-0	Dental Insurance	301.38	322.00	680.00	340.00	340.00	340.00	
01-17-8133-0	Life Insurance	56.76	63.00	126.00	63.00	63.00	63.00	
01-17-8134-0	Short-Term Disability	165.04	206.00	357.00	226.00	226.00	226.00	
01-17-8135-0	Workers Compensation	1,603.43	2,377.00	3,875.00	3,510.00	3,510.00	3,510.00	
01-17-8136-0	Unemployment Compensa.	44.88	66.00	118.00	107.00	107.00	107.00	
	SERIES 1 TOTAL	36,311.02	43,331.00	66,471.00	58,864.00	58,864.00	58,864.00	.00
01-17-8202-0	Maintenance Supplies	49.50	.00	.00	.00	.00	.00	
01-17-8203-0	Operating Supplies	3,669.89	4,475.00	5,400.00	5,100.00	5,100.00	5,100.00	
01-17-8204-0	Uniforms	225.00	225.00	600.00	300.00	300.00	300.00	
01-17-8212-0	Equipment Rental	16.18	150.00	200.00	200.00	200.00	200.00	
01-17-8220-0	Printing	.00	25.00	25.00	25.00	25.00	25.00	
01-17-8241-0	Electricity	16,624.12	21,577.00	23,100.00	23,100.00	23,100.00	23,100.00	
01-17-8243-0	Heating Oil	1,582.53	1,670.00	2,070.00	2,070.00	2,070.00	2,070.00	
01-17-8244-0	Water	1,033.25	1,300.00	1,600.00	1,600.00	1,600.00	1,600.00	
01-17-8245-0	Sewer	180.00	180.00	360.00	360.00	360.00	360.00	
01-17-8280-0	General Insurance	2,155.00	2,700.00	2,350.00	2,350.00	2,350.00	2,350.00	
	SERIES 2 TOTAL	25,535.47	32,302.00	35,705.00	35,105.00	35,105.00	35,105.00	.00
01-17-8300-0	Travel & Meetings	20.60	100.00	100.00	100.00	100.00	100.00	
01-17-8321-0	Mntc.-Buildings/Ground	5,492.71	6,763.00	5,593.00	5,593.00	6,203.00	6,203.00	
01-17-8322-0	Mntc.-Grounds	1,323.24	1,800.00	2,500.00	2,500.00	2,500.00	2,500.00	
01-17-8331-0	Mntc.-Machinery/Equip.	71.50	400.00	400.00	400.00	400.00	400.00	
01-17-8352-0	Education & Training	.00	100.00	100.00	100.00	100.00	100.00	
	SERIES 3 TOTAL	6,908.05	9,163.00	8,693.00	8,693.00	9,303.00	9,303.00	.00
01-17-8420-0	Advertising	22.26	100.00	100.00	100.00	100.00	100.00	
	SERIES 4 TOTAL	22.26	100.00	100.00	100.00	100.00	100.00	.00

PUBLIC WORKS BUILDINGS & GROUNDS MAINT.

ACCOUNT NO.	ACCOUNT DESCRIPTION	86-87 ACTUAL	87-88 BUD.	88-89 DEPT.	88-89 MGR.	88-89 BOS.	88-89 BUD. COM.	VOTED
01-17-8502-0	Buildings	11,868.95	.00	47,785.00	46,285.00	46,285.00	.00	.00
01-17-8508-0	Operating Equipment	968.95	2,550.00	.00	.00	.00	.00	.00
	SERIES 5 TOTAL	12,837.90	2,550.00	47,785.00	46,285.00	46,285.00	46,285.00	46,285.00
	BLDGS. & GRNDS MAINT. TOTAL	81,614.70	87,446.00	158,754.00	149,047.00	149,657.00	149,657.00	.00

TOWN MANAGER

ACCOUNT NO.	ACCOUNT DESCRIPTION	86-87 ACTUAL	87-88 BUD.	88-89 DEPT.	88-89 MGR.	88-89 BOS.	88-89 BUD. COM.	VOTED
01-21-8103-0	Wages-Supervisory/Prof.	32,886.23	51,500.00	55,920.00	55,920.00	55,920.00	55,920.00	55,920.00
01-21-8125-0	Social Security	2,058.53	3,132.00	3,627.00	3,627.00	3,627.00	3,627.00	3,627.00
01-21-8128-0	Retirement	3,376.45	3,682.00	3,969.00	3,969.00	3,969.00	3,969.00	3,969.00
01-21-8131-0	Health Insurance	1,045.56	2,465.00	2,931.00	2,931.00	2,931.00	2,931.00	2,931.00
01-21-8132-0	Dental Insurance	147.06	322.00	340.00	340.00	340.00	340.00	340.00
01-21-8133-0	Life Insurance	269.98	325.00	440.00	440.00	440.00	440.00	440.00
01-21-8134-0	Short Term Disability	442.89	282.00	279.00	279.00	279.00	279.00	279.00
01-21-8135-0	Workers Compensation	129.31	211.00	212.00	212.00	212.00	212.00	212.00
01-21-8136-0	Unemployment Compensa.	56.00	29.00	51.00	51.00	51.00	51.00	51.00
	SERIES 1 TOTAL	40,412.01	61,948.00	67,769.00	67,769.00	67,769.00	67,769.00	67,769.00
01-21-8201-0	Office Supplies	125.00	225.00	300.00	300.00	300.00	300.00	300.00
01-21-8250-0	Vehicle Fuel	97.19	281.00	203.00	203.00	203.00	203.00	203.00
01-21-8260-0	Telephone	1,566.25	1,935.00	1,139.00	1,139.00	1,139.00	1,139.00	1,139.00
01-21-8270-0	Dues	391.85	370.00	370.00	370.00	370.00	370.00	370.00
01-21-8280-0	General Insurance	1,277.00	1,700.00	1,400.00	1,400.00	1,400.00	1,400.00	1,400.00
	SERIES 2 TOTAL	3,457.29	4,511.00	3,412.00	3,412.00	3,412.00	3,412.00	3,412.00
01-21-8300-0	Travel & Meetings	87.50	350.00	500.00	500.00	500.00	500.00	500.00
01-21-8332-0	Mntc.-Vehicles	256.10	199.00	500.00	500.00	500.00	500.00	500.00

TOWN MANAGER

ACCOUNT NO.	ACCOUNT DESCRIPTION	86-87 ACTUAL	87-88 BUD.	88-89 DEPT.	88-89 MGR.	88-89 BOS.	88-89 BUD. COM.	VOTED
01-21-8352-0	Education & Training	3.50	500.00	500.00	500.00	500.00	500.00	
	SERIES 3 TOTAL	347.10	1,049.00	1,500.00	1,500.00	1,500.00	1,500.00	.00
01-21-8420-0	Advertising	7,244.57	.00	.00	.00	.00	.00	
	SERIES 4 TOTAL	7,244.57	.00	.00	.00	.00	.00	.00
01-21-8504-0	Office Equip.	.00	.00	2,500.00	2,500.00	2,500.00	2,500.00	
	SERIES 5 TOTAL	.00	.00	2,500.00	2,500.00	2,500.00	2,500.00	.00
	TOWN MANAGER TOTAL	51,460.97	67,508.00	75,181.00	75,181.00	75,181.00	75,181.00	.00

CODE ENFORCEMENT & INSPECTION

ACCOUNT NO.	ACCOUNT DESCRIPTION	86-87 ACTUAL	87-88 BUD.	88-89 DEPT.	88-89 MGR.	88-89 BOS.	88-89 BUD. COM.	VOTED
01-22-8102-0	Wages-Clerical	23,422.60	50,243.00	50,941.00	53,240.00	46,381.00	46,381.00	
01-22-8103-0	Wages-Supervisory/Prof.	49,989.16	101,460.00	97,681.00	100,685.00	100,685.00	100,685.00	
01-22-8104-0	Wages-Hourly	31,106.26	1,190.00	2,414.00	1,207.00	1,207.00	1,207.00	
01-22-8105-0	Overtime-Supervisory	.00	.00	.00	.00	.00	.00	
01-22-8107-0	Wages-Part-Time	9,563.38	8,000.00	8,000.00	6,000.00	6,000.00	6,000.00	
01-22-8119-0	Sick Leave Accrual	366.30	.00	.00	.00	.00	.00	
01-22-8125-0	Social Security	8,010.07	11,504.00	11,944.00	12,101.00	11,586.00	11,586.00	
01-22-8128-0	Retirement	4,782.00	4,728.00	7,600.00	7,600.00	7,600.00	7,600.00	
01-22-8131-0	Health Insurance	5,882.92	10,238.00	11,409.00	11,409.00	11,409.00	11,409.00	
01-22-8132-0	Dental Insurance	388.51	947.00	966.00	966.00	959.00	959.00	
01-22-8133-0	Life Insurance	298.74	455.00	457.00	457.00	426.00	426.00	
01-22-8134-0	Short Term Disability	864.07	1,411.00	1,397.00	1,446.00	1,357.00	1,357.00	
01-22-8135-0	Workers Compensation	5,352.83,	8,147.00	8,330.00	8,411.00	8,385.00	8,385.00	
01-22-8136-0	Unemployment Compensa.	157.87	197.00	250.00	250.00	232.00	232.00	
	SERIES 1 TOTAL	140,184.71	198,520.00	201,389.00	203,772.00	196,227.00	196,227.00	.00

CODE ENFORCEMENT & INSPECTION

ACCOUNT NO.	ACCOUNT DESCRIPTION	86-87 ACTUAL	87-88 BUD.	88-89 DEPT.	88-89 MGR.	88-89 BOS.	88-89 BUD. COM.	VOTED
01-22-8201-0	Office Supplies	2,017.24	2,000.00	2,500.00	2,820.00	2,820.00	2,820.00	
01-22-8203-0	Operating Supplies	257.07	350.00	400.00	400.00	400.00	400.00	
01-22-8220-0	Printing	621.40	795.00	795.00	795.00	795.00	795.00	
01-22-8230-0	Postage	563.89	975.00	1,177.00	1,177.00	1,177.00	1,177.00	
01-22-8250-0	Vehicle Fuel	319.00	1,500.00	1,650.00	1,650.00	1,650.00	1,650.00	
01-22-8260-0	Telephone	2,638.13	4,046.00	3,077.00	3,077.00	3,077.00	3,077.00	
01-22-8270-0	Dues	589.80	463.00	500.00	500.00	500.00	500.00	
01-22-8280-0	General Insurance	2,901.00	3,600.00	4,133.00	4,133.00	4,133.00	4,133.00	
	SERIES 2 TOTAL	9,907.53	13,729.00	14,232.00	14,552.00	14,552.00	14,552.00	.00
01-22-8300-0	Travel and Meetings	525.94	570.00	570.00	570.00	570.00	570.00	
01-22-8332-0	MNTC-Vehicles	1,174.97	1,300.00	1,000.00	1,500.00	1,500.00	1,500.00	
01-22-8334-0	MNTC-Office Equipment	208.25	1,102.00	1,292.00	1,292.00	1,292.00	1,292.00	
01-22-8335-0	MNTC-Communications E	.00	155.00	200.00	200.00	200.00	200.00	
01-22-8352-0	Education & Training	466.50	775.00	852.00	852.00	852.00	852.00	
01-22-8359-0	Other Outside Service	.00	.00	.00	.00	.00	.00	
	SERIES 3 TOTAL	2,375.66	3,902.00	3,914.00	4,414.00	4,414.00	4,414.00	.00
01-22-8420-0	Advertising	301.65	200.00	200.00	200.00	200.00	200.00	
	SERIES 4 TOTAL	301.65	200.00	200.00	200.00	200.00	200.00	.00
01-22-8503-0	Vehicles	.00	.00	.00	.00	.00	.00	
01-22-8504-0	Office Equip.	147.86	1,050.00	1,370.00	1,050.00	1,050.00	1,050.00	
01-22-8508-0	Operating Equipment	.00	1,000.00	1,600.00	1,600.00	1,600.00	1,600.00	
	SERIES 5 TOTAL	147.86	2,050.00	2,970.00	2,650.00	2,650.00	2,650.00	.00
C. E. & I. TOTAL		152,917.41	218,401.00	222,705.00	225,588.00	218,043.00	218,043.00	.00

BUDGET COMMITTEE

ACCOUNT NO.	ACCOUNT DESCRIPTION	86-87 ACTUAL	87-88 BUD.	88-89 DEPT.	88-89 MGR.	88-89 BOS.	88-89 BUD. COM.	VOTED
01-23-8102-0	Wages-Clerical	780.63	2,374.00	1,500.00	1,500.00	1,500.00	1,500.00	
01-23-8125-0	Social Security	55.88	137.00	113.00	113.00	113.00	113.00	
01-23-8135-0	Workers Compensation	2.28	8.00	6.00	6.00	6.00	6.00	
01-23-8136-0	Unemployment Compensa.	1.21	8.00	8.00	8.00	8.00	8.00	
	SERIES 1 TOTAL	840.00	2,527.00	1,627.00	1,627.00	1,627.00	1,627.00	.00
01-23-8201-0	Office Supplies	.00	100.00	100.00	100.00	100.00	100.00	
01-23-8230-0	Postage	103.94	125.00	125.00	125.00	125.00	125.00	
01-23-8280-0	General Insurance	14.00	.00	.00	.00	.00	.00	
	SERIES 2 TOTAL	117.94	225.00	225.00	225.00	225.00	225.00	.00
01-23-8352-0	Education & Training	.00	.00	60.00	60.00	60.00	60.00	
	SERIES 3 TOTAL	.00	.00	60.00	60.00	60.00	60.00	.00
01-23-8420-0	Advertising	248.25	250.00	275.00	275.00	275.00	275.00	
01-23-8460-0	Misc. Operating Expens.	.00	.00	.00	.00	.00	100.00	
	SERIES 4 TOTAL	248.25	250.00	275.00	275.00	275.00	375.00	.00
	BUDGET COMMITTEE TOTAL	1,206.19	3,002.00	2,187.00	2,187.00	2,187.00	2,287.00	.00

TOWN CLERK/TAX COLLECTOR

ACCOUNT NO.	ACCOUNT DESCRIPTION	86-87 ACTUAL	87-88 BUD.	88-89 DEPT.	88-89 MGR.	88-89 BOS.	88-89 BUD. COM.	VOTED
01-24-8101-0	Wages-Elected Officials	35,746.87	36,425.00	37,519.00	38,819.00	38,819.00	38,819.00	
01-24-8102-0	Wages-Clerical	59,983.83	86,999.00	90,305.00	93,938.00	93,938.00	93,938.00	
01-24-8103-0	Wages-Supervisory/Prof.	21,014.10	22,167.00	22,823.00	23,750.00	23,750.00	23,750.00	
01-24-8107-0	Wages-Part- Time	7,875.84	.00	.00	.00	.00	.00	
01-24-8111-0	Overtime-Other	86.19	750.00	750.00	776.00	776.00	776.00	
01-24-8119-0	Sick Leave Accrual	493.51	.00	.00	.00	.00	.00	

TOWN CLERK/TAX COLLECTOR

ACCOUNT NO.	ACCOUNT DESCRIPTION	86-87 ACTUAL	87-88 BUD.	88-89 DEPT.	88-89 MGR.	88-89 BOS.	88-89 BUD. COM.	VOTED
01-24-8125-0	Social Security	6,426.97	7,859.00	8,552.00	9,009.00	9,009.00	9,009.00	
01-24-8128-0	Retirement	8,940.21	9,590.00	11,903.00	11,902.00	11,902.00	11,902.00	
01-24-8131-0	Health Insurance	9,871.61	12,590.00	14,972.00	14,972.00	14,972.00	14,972.00	
01-24-8132-0	Dental Insurance	1,141.56	1,527.00	1,604.00	1,604.00	1,604.00	1,604.00	
01-24-8133-0	Life Insurance	415.80	528.00	528.00	528.00	528.00	528.00	
01-24-8134-0	Short Term Disability	943.11	1,295.00	1,342.00	1,363.00	1,363.00	1,363.00	
01-24-8135-0	Workers Compensation	441.77	598.00	574.00	597.00	597.00	597.00	
01-24-8136-0	Unemployment Compensa.	189.65	200.00	250.00	250.00	250.00	250.00	
	SERIES 1 TOTAL	153,571.02	180,528.00	191,122.00	197,508.00	197,508.00	197,508.00	.00
01-24-8201-0	Office Supplies	1,996.29	2,845.00	3,950.00	3,950.00	3,950.00	3,950.00	
01-24-8220-0	Printing	2,642.87	3,525.00	3,650.00	3,650.00	3,650.00	3,650.00	
01-24-8230-0	Postage	8,328.60	5,740.00	6,490.00	6,490.00	6,490.00	6,490.00	
01-24-8260-0	Telephone	1,746.40	1,790.00	1,197.00	1,197.00	1,197.00	1,197.00	
01-24-8270-0	Dues	37.00	47.00	105.00	105.00	105.00	105.00	
01-24-8280-0	Insurance	2,971.00	4,050.00	4,000.00	4,000.00	4,000.00	4,000.00	
	SERIES 2 TOTAL	17,722.16	17,997.00	19,392.00	19,392.00	19,392.00	19,392.00	.00
01-24-8300-0	Travel & Meetings	1,273.68	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00	
01-24-8334-0	MNTC-Office Equipment	617.90	885.00	1,315.00	1,315.00	1,315.00	1,315.00	
01-24-8352-0	Education & Training	365.00	.00	500.00	500.00	500.00	500.00	
01-24-8359-0	Other Outside Service	1,202.95	4,630.00	8,590.00	8,590.00	8,590.00	8,590.00	
	SERIES 3 TOTAL	3,459.53	7,315.00	12,205.00	12,205.00	12,205.00	12,205.00	.00
01-24-8410-0	Elections & Voter Regis.	206.87	878.00	952.00	952.00	952.00	952.00	
01-24-8420-0	Advertising	426.60	414.00	547.00	547.00	547.00	547.00	
01-24-8430-0	Dog Pound	194.83	300.00	1,100.00	1,100.00	1,100.00	1,100.00	
	SERIES 4 TOTAL	828.30	1,592.00	2,599.00	2,599.00	2,599.00	2,599.00	.00
01-24-8504-0	Office Equipment	557.44	1,000.00	21,000.00	1,000.00	1,000.00	1,000.00	

TOWN CLERK/TAX COLLECTOR

ACCOUNT NO.	ACCOUNT DESCRIPTION	86-87 ACTUAL	87-88 BUD.	88-89 DEPT.	88-89 MGR.	88-89 BOS.	88-89 BUD. COM.	VOTED
SERIES 5 TOTAL		557.44	1,000.00	21,000.00	1,000.00	1,000.00	1,000.00	.00
TOWN CLERK/TAX COLLECTOR								
TOTAL		176,138.45	208,432.00	246,318.00	232,704.00	232,704.00	232,704.00	.00

WELFARE

ACCOUNT NO.	ACCOUNT DESCRIPTION	86-87 ACTUAL	87-88 BUD.	88-89 DEPT.	88-89 MGR.	88-89 BOS.	88-89 BUD. COM.	VOTED
01-25-8103-0	Wages-Supervisory/Prof.	.00	.00	.00	.00	.00	.00	.00
01-25-8125-0	Social Security	.00	.00	.00	.00	.00	.00	.00
01-25-8135-0	Worker's Compensation	.00	.00	.00	.00	.00	.00	.00
01-25-8136-0	Unemployment Compensation	.00	.00	.00	.00	.00	.00	.00
SERIES 1 TOTAL		.00	.00	.00	.00	.00	.00	.00
01-25-8201-0	Off. Supplies	100.00	100.00	100.00	100.00	100.00	100.00	
01-25-8230-0	Postage	50.00	50.00	50.00	50.00	50.00	50.00	
01-25-8270-0	Dues	25.00	25.00	25.00	25.00	25.00	25.00	
01-25-8280-0	General Insurance	2.00	.00	.00	.00	.00	.00	
SERIES 2 TOTAL		177.00	175.00	175.00	175.00	175.00	175.00	.00
01-25-8300-0	Travel & Meetings	243.95	350.00	350.00	350.00	350.00	350.00	
01-25-8352-0	Education & Training	15.00	50.00	50.00	50.00	50.00	50.00	
SERIES 3 TOTAL		258.95	400.00	400.00	400.00	400.00	400.00	.00
01-25-8481-0	Welfare-Housing	9,964.50	10,000	12,000	12,000	12,000	12,000	
01-25-8482-0	Welfare-Electricity	2,109.08	5,000.00	5,000.00	4,000.00	4,000.00	4,000.00	
01-25-8483-0	Welfare-Gas	76.51	300.00	400.00	500.00	500.00	500.00	
01-25-8484-0	Welfare-Heating Oil	654.51	3,000.00	3,000.00	2,000.00	2,000.00	2,000.00	
01-25-8485-0	Welfare-Vehicle Fuel	197.00	300.00	300.00	300.00	300.00	300.00	
01-25-8486-0	Welfare-Telephone	259.26	500.00	500.00	400.00	400.00	400.00	

WELFARE

ACCOUNT NO.	ACCOUNT DESCRIPTION	86-87 ACTUAL	87-88 BUD.	88-89 DEPT.	88-89 MGR.	88-89 BOS.	88-89 BUD. COM.	VOTED
01-25-8487-0	Welfare-Juveniles	1,300.00	1,100.00	1,300.00	1,300.00	1,300.00	1,300.00	
01-25-8488-0	Welfare-Food	2,713.10	3,000.00	4,000.00	4,000.00	4,000.00	4,000.00	
01-25-8489-0	Welfare-Medical	1,077.06	1,000.00	1,500.00	1,250.00	1,250.00	1,250.00	
01-25-8490-0	Welfare-Old Age Assist.	.00	.00	5,000.00	5,000.00	5,000.00	5,000.00	
01-25-8491-0	Welfare-Other	392.13	5,000.00	.00	.00	.00	.00	
SERIES 4 TOTAL		18,743.15	29,200.00	33,000.00	30,750.00	30,750.00	30,750.00	.00
01-25-8504-0	Office Equipment	.00	.00	.00	.00	.00	.00	
SERIES 5 TOTAL		.00	.00	.00	.00	.00	.00	.00
WELFARE TOTAL		19,179.10	29,775.00	33,575.00	31,325.00	31,325.00	31,325.00	.00

FINANCE DEPARTMENT

ACCOUNT NO.	ACCOUNT DESCRIPTION	86-87 ACTUAL	87-88 BUD.	88-89 DEPT.	88-89 MGR.	88-89 BOS.	88-89 BUD. COM.	VOTED
01-26-8103-0	Wages-Supervisory/Prof.	63,588.88	90,869.00	89,993.00	93,265.00	93,265.00	93,265.00	
01-26-8119-0	Sick Leave Accrual	91.77	.00	.00	.00	.00	.00	
01-26-8125-0	Social Security	4,551.32	6,497.00	6,759.00	6,875.00	6,875.00	6,875.00	
01-26-8128-0	Retirement	2,000.00	2,000.00	3,900.00	3,900.00	3,900.00	3,900.00	
01-26-8131-0	Health Insurance	3,924.96	5,973.00	6,179.00	6,179.00	6,179.00	6,179.00	
01-26-8132-0	Dental Insurance	441.99	680.00	584.00	584.00	584.00	584.00	
01-26-8133-0	Life Insurance	139.92	218.00	218.00	218.00	218.00	218.00	
01-26-8134-0	Short Term Disability	472.56	687.00	689.00	701.00	701.00	701.00	
01-26-8135-0	Workers Compensation	229.81	373.00	343.00	355.00	355.00	355.00	
01-26-8136-0	Unemployment Compensation	98.70	87.00	108.00	108.00	108.00	108.00	
SERIES 1 TOTAL		75,539.91	107,384.00	108,773.00	112,185.00	112,185.00	112,185.00	.00
01-26-8201-0	Office Supplies	236.29	1,160.00	400.00	400.00	400.00	400.00	
01-26-8270-0	Dues	95.00	95.00	110.00	110.00	110.00	110.00	

FINANCE DEPARTMENT

ACCOUNT NO.	ACCOUNT DESCRIPTION	86-87 ACTUAL	87-88 BUD.	88-89 DEPT.	88-89 MGR.	88-89 BOS.	88-89 BUD. COM.	VOTED
01-26-8271-0	Subscriptions	164.00	255.00	260.00	260.00	260.00	260.00	
01-26-8280-0	General Insurance	888.00	1,100.00	950.00	950.00	950.00	950.00	
	SERIES 2 TOTAL	1,383.29	2,610.00	1,720.00	1,720.00	1,720.00	1,720.00	.00
01-26-8300-0	Travel & Meetings	366.35	586.00	586.00	586.00	586.00	586.00	
01-26-8334-0	MNTC-Office Equipment	65.49	50.00	50.00	50.00	50.00	50.00	
01-26-8352-0	Education & Training	468.75	815.00	1,515.00	1,515.00	1,515.00	1,515.00	
01-26-8359-0	Other Outside Service	.00	350.00	350.00	350.00	350.00	350.00	
	SERIES 3 TOTAL	900.59	1,801.00	2,501.00	2,501.00	2,501.00	2,501.00	.00
01-26-8420-0	Advertising	77.40	100.00	.00	.00	.00	.00	
	SERIES 4 TOTAL	77.40	100.00	.00	.00	.00	.00	.00
01-26-8504-0	Office Equipment	.00	.00	.00	.00	.00	.00	
	SERIES 5 TOTAL	.00	.00	.00	.00	.00	.00	.00
	FINANCE DEPT. TOTAL	77,901.19	111,895.00	112,994.00	116,406.00	116,406.00	116,406.00	.00

DEBT SERVICE

ACCOUNT NO.	ACCOUNT DESCRIPTION	86-87 ACTUAL	87-88 BUD.	88-89 DEPT.	88-89 MGR.	88-89 BOS.	88-89 BUD. COM.	VOTED
01-28-8601-0	Interest-TAN	.00	50.00	50.00	50.00	50.00	50.00	
01-28-8602-0	Interest-Bonds	518,322.80	555,986.00	587,372.00	587,372.00	587,372.00	587,372.00	
01-28-8604-0	Principal-Bonds	1,170,000.00	1,170,000.00	1,425,000.00	1,425,000.00	1,425,000.00	1,425,000.00	
01-28-8609-0	Bond Registration	371.80	2,000.00	750.00	750.00	750.00	750.00	
	SERIES 6 TOTAL	1,688,694.60	1,728,036.00	2,013,172.00	2,013,172.00	2,013,172.00	2,013,172.00	.00
	DEBT SERVICE TOTAL	1,688,694.60	1,728,036.00	2,013,172.00	2,013,172.00	2,013,172.00	2,013,172.00	.00

HEALTH DEPARTMENT

ACCOUNT NO.	ACCOUNT DESCRIPTION	86-87 ACTUAL	87-88 BUD.	88-89 DEPT.	88-89 MGR.	88-89 BOS.	88-89 BUD. COM.	VOTED
01-28-8103-0	Wages-Supervisory/Prof.	3,077	3,262.00	3,200.00	3,456.00	3,456.00	3,456.00	
01-28-8125-0	Social Security	220.00	233.00	.00	260.00	260.00	260.00	
01-28-8128-0	Retirement	218.00	272.00	200.00	200.00	200.00	200.00	
01-28-8131-0	Health Insurance	178.00	227.00	183.00	183.00	183.00	183.00	
01-28-8132-0	Dental Insurance	17.00	21.00	20.00	20.00	20.00	20.00	
01-28-8133-0	Life Insurance	13.00	15.00	13.00	13.00	13.00	13.00	
01-28-8134-0	Short Term Disability	45.00	30.00	30.00	32.00	32.00	32.00	
01-28-8135-0	Workers Compensation	182.81	236.00	246.00	266.00	266.00	266.00	
01-28-8136-0	Unemployment Compensa.	20.78	6.00	.00	.00	.00	.00	
	SERIES 1 TOTAL	3,971.59	4,302.00	3,892.00	4,430.00	4,430.00	4,430.00	.00
01-28-8201-0	Office Supplies	100.72	65.00	75.00	250.00	250.00	250.00	
01-28-8203-0	Operating Supplies	20.06	275.00	350.00	350.00	350.00	350.00	
01-28-8220-0	Printing	43.40	90.00	90.00	90.00	90.00	90.00	
01-28-8230-0	Postage	60.00	60.00	70.00	70.00	70.00	70.00	
01-28-8250-0	Vehicle Fuel	90.00	60.00	68.00	68.00	68.00	68.00	
01-28-8260-0	Telephone	.00	414.00	.00	.00	.00	.00	
01-28-8270-0	Dues	40.00	50.00	77.00	77.00	77.00	77.00	
	SERIES 2 TOTAL	354.18	1,014.00	730.00	905.00	905.00	905.00	.00
01-28-8300-0	Travel and Meetings	35.25	100.00	300.00	150.00	150.00	150.00	
01-28-8352-0	Education & Training	71.00	300.00	550.00	300.00	300.00	300.00	
01-28-8359-0	Other Outside Service	.00	1,000.00	5,000.00	1,000.00	1,000.00	1,000.00	
	SERIES 3 TOTAL	106.25	1,400.00	5,850.00	1,450.00	1,450.00	1,450.00	.00

HEALTH DEPARTMENT								
ACCOUNT NO.	ACCOUNT DESCRIPTION	86-87 ACTUAL	87-88 BUD.	88-89 DEPT.	88-89 MGR.	88-89 BOS.	88-89 BUD. COM.	VOTED
01-28-8403-0	Health Services	36,893.86	47,433.00	55,340.00	53,853.00	53,853.00	53,853.00	

HEALTH DEPARTMENT

ACCOUNT NO.	ACCOUNT DESCRIPTION	86-87 ACTUAL	87-88 BUD.	88-89 DEPT.	88-89 MGR.	88-89 BOS.	88-89 BUD.COM.	VOTED
	SERIES 4 TOTAL	36,893.86	47,433.00	55,340.00	53,853.00	53,853.00	53,853.00	.00
01-28-8504-0	Office Equipment	198.36	.00	175.00	.00	.00	.00	.00
	SERIES 5 TOTAL	198.36	.00	175.00	.00	.00	.00	.00
	HEALTH DEPT. TOTAL	41,524.24	54,149.00	65,987.00	60,638.00	60,638.00	60,638.00	.00
	TOTAL BUDGET	9,261,851.25	11,345,428.00	13,245,653.00	12,842,040.00	12,856,321.00	12,849,738.00	.00

TOTAL MUNICIPAL OPERATING BUDGET

<u>Summary</u>	<u>Actual 1986/87</u>	<u>Budget 1987/88</u>	<u>Proposed 1988/89</u>	<u>Increase Amount</u>	<u>Decrease %</u>
Personal services	\$4,558,852	\$ 5,765,719	\$ 6,601,491	\$ 835,772	14.50
Other operating expenses	2,501,244	2,840,154	3,043,526	203,372	7.16
Capital Outlay	513,060	1,011,519	1,191,549	180,030	17.80
Debt Service	<u>1,688,695</u>	<u>1,728,036</u>	<u>2,013,172</u>	<u>285,136</u>	<u>16.50</u>
Total	\$9,261,851	\$11,345,428	\$12,849,738	\$1,504,310	13.26
<u>Explanation of Increase</u>		<u>Budget 1987-88</u>	<u>Proposed 1988-89</u>	<u>Increase (Decrease)</u>	
Personal Services:					
Additional payroll period in 1987-88					
New effect of proposed wage adjustments, attrition, full-year funding of 1987-88 new hires, wage increases only partially funded in 1987-88 and various reclassifications				\$(82,663)	
Employee benefit rate adjustments				674,458	
Contingency for 1987-88 pay plan appeals				83,781	
Employee wellness program				(30,000)	
Additional Positions - 7 (see "PERSONNEL" below)				20,875	
Total Personal Services		\$5,765,719	\$6,601,491	<u>169,321</u>	
Other Operating Expenses:				<u>835,772</u>	
Town building and space needs study		-	15,000	15,000	
Road crack sealing program		-	10,000	10,000	
Road hot top program		26,400	43,375	16,975	
Street lighting (\$8,580 for new lights)		33,915	45,081	11,166	
Other road maintenance		466,031	445,046	(20,985)	
Landfill administrative cost allocation		-	34,038	34,038	
Materials and services re: discontinued lagoon compost operations		73,365	-	(73,365)	
In-vessel compost facility study		-	10,000	10,000	
Impact fee study		-	20,000	20,000	
MYA contract services		52,000	70,283	18,283	
Establishment of Construction Services Division		-	32,009	32,009	
General insurance		239,200	219,083	(20,117)	
Office, maintenance and operating supplies		79,953	107,883	27,930	
Utilities and telephone		472,082	485,148	13,066	

Vehicle fuel	81,531	97,311	15,780
Other minor changes (less than \$10,000)	<u>1,315,677</u>	<u>1,409,269</u>	<u>93,592</u>
Total Other Operating Expenses	2,840,154	3,043,526	203,372
Capital Outlay (see "CAPITAL OUTLAY" below)	1,011,519	1,191,549	180,030

**Proposed
1988-89**

**Budget
1987-88**

**Proposed
1988-89**

**Budget
1987-88**

Debt Service:			
1987 road bond issue	105,000	532,125	427,125
Library bond matured in 1987/88	51,188	-	(51,188)
Decrease due to declining interest costs as bond principal is reduced annually	1,569,848	1,480,297	(89,551)
Registration and transfer fees related to road bonds	<u>2,000</u>	<u>750</u>	<u>(1,250)</u>
Total Debt Service	<u>1,728,036</u>	<u>2,013,172</u>	<u>285,136</u>
Grand Totals	\$11,345,428	\$12,849,738	\$1,504,310

PERSONNEL

Department	BUDGET 1987-88		PROPOSED 1988-89	
	Full-Time	Part-Time*	Full-Time	Part-Time*
General Government	3	10	3½	10
Assessing	4	0	4	0
Fire	34	0	34	0
Police	35	3	35	3
Communications	6	1	6	1
Ambulance	4	1	5	1
Public Works Administration	3	0	2½	0
Highway	20	0	20⅔	0
Solid Waste	3	0	3	0
Sewer	24	0	22	0
Compost	3	0	4	0

Planning & Zoning	4	0	5½	0
Parks & Recreation	1	0	2½	0
Construction Services	0	0	3	0
Library	5	14	5	14
Equipment Maintenance	4	0	4	0
Building Maintenance	1	1	1	2
Town Manager	1	0	1	0
Code Enforcement	6¾	0	6¼	0
Budget Committee	0	1	0	0
Town Clerk/Tax Collector	7	0	7	1
Finance	3	0	3	0
Health	¼	0	¼	0
Total	172	31	178	32

*Excludes election workers, cal firefighters, special police officers, volunteers and other temporary help.

As indicated in the foregoing, the proposed budget provides for seven additional positions. These additional positions and the related cost are as follows:

Department	Number	Position	FT/PT	Cost
Ambulance	1	EMT-P	FT	\$ 21,406
Highway	1	Equipment Operator I	FT	24,848
Sewer	(1)	Compost Foreman	FT	(27,967)
	(1)	Laboratory Technician	FT	(25,190)
Compost	1	Equipment Operator II	FT	29,148
Planning & Zoning	1	Secretary I	FT	25,160
	1	Zoning Administrator	FT	34,378
Parks and Recreation	2	Equipment Operator I	FT	47,700
Construction Services	1	Construction Technician	FT	30,868
Building Maintenance	1	Custodian	PT	8,970
	7			\$169,321

CAPITAL OUTLAY:

Transfer to capital reserve funds:	
Property revaluation	\$100,000
Fire equipment	78,000
Ambulance	12,000
Highway equipment	247,500
Landfill	250,486
Sewer	<u>50,000</u>
Total	737,986
Computer system - second/final installment	71,160
Voting tabulators	20,000
Police cruisers - 4	53,544
Highway garage office space	10,000
Highway garage employee facilities expansion	10,000
Dump truck chassis - Sewer	35,200
Sewer plant graphics instrument panels & field-mounted instruments	30,000
Front-end loaders - 3 - Compost	29,000
Dump truck and trailer - Parks and Recreation	25,000
Computer equipment - Library	10,000
Building for painting vehicles	25,000
Pickup truck - Equipment Maintenance	15,000
Energy conservation improvements to Old Town Hall	30,000
Turkey Hill Field utility building	10,000
Other (less than \$10,000)	<u>79,659</u>
Total Capital Outlay	\$1,191,549

TOWN OFFICERS
REPRESENTATIVES TO GENERAL COURT

Frederick G. Ahrens
Ellen Dube
Dennis Fields

Guy Granger Jr.
Robert Kelley
Geraldine Watson

Nancy Frank

BOARD OF SELECTMEN

Nancy R. Gagnon, Chairman

Robert W. Brundige
Kathy L. Wales

John T. Mackey
Antone S. Holevas

TOWN MANAGER

Daniel C. Ayer

ADMINISTRATIVE ASSISTANT

David A. Hodgen

FINANCE ADMINISTRATOR

Robert T. Levan

MODERATOR

John E. Lyons

TOWN TREASURER

Jean G. Weston

TOWN CLERK - TAX COLLECTOR

Robert R. Morrill

DEPUTY TOWN CLERK - TAX COLLECTOR

Betty J. Spence

BALLOT INSPECTORS

(Terms expire November 1988)

Democrat
Arlene Bouchard
Donald H. Botsch
Lorraine Cantara
Peggy Dwyer
Anne Goodridge
Ruth Morton

Republican
Dorothy Bellinger*
Yvonne Hinckley
Nancy Lougee
Janet McKenna
Jene Tinglof
Lucy Webster

* Resigned August 1987

BUDGET COMMITTEE

Bruce Cohen, Chairman
Ken Asai
William Cote
Patricia Daniels
Richard Dumont

Term expires 1989
Term expires 1989
Term expires 1990
Term expires 1990
Term expires 1988

Brenda Grady	Term expires 1989
Patricia Heilhecker	Term expires 1989
Stanley Heinrich	Term expires 1990
Tony Lewis	Term expires 1988
Linda Lockhart	Term expires 1988
John Lyons	Term expires 1990
Valerie Walsh	Term expires 1988

EX OFFICIO MEMBERS

John Mackey
Linda Theroux
Tony Pellegrino

CIVIL DEFENSE

Tony Pellegrino

CONSERVATION COMMISSION

Walter Quist, Chairman	Term expires June 1990
Clifford Borgman*	Term expires April 1987
Jay Barry*	Term expires April 1987
Gersha Bayer*	Term expires November 1988
Catherine F. Cowern	Term expires February 1990
Catherine G. Doyle	Term expires April 1990
Brenda Grady	Term expires August 1988
Elizabeth Hummel	Term expires April 1988
Ted Parmenter	Term expires September 1990
Lisbeth F. Wallace*	Term expires June 1989
Harold Thresher	Honorary Member
Antone S. Holevas	Ex officio selectman member

* Resigned 1987

DISTRICT COURT

Charles F. Morrill	Justice
Gregory E. Michael	Special Justice
Lynn Kikelley	Clerk
Jane Ruder	Deputy Clerk
Eleanor Brown	Assistant Clerk
Robert Patrick	Probation Officer

FOREST FIRE WARDEN AND DEPUTY FIRE WARDENS

Clarence P. Worster, Warden

Joseph Comer	Perley Rogers
Charles Q. Hall	Dennis Smith
J. Frank Hall	Robert Soucy
James Hall	Howard Young
Normand C. Pepin	

HEALTH OFFICER

Nancy Bailey

HIGHWAY SAFETY COMMITTEE

Joseph Devine, Chairman

Roger Bellemore
Norman Carr
Joseph Comer
Mark Goldberg
Charles Hall
Rossiter Holt, Jr.

Robert L'Heureux
William Mulligan
Tony Pellegrino
Norman Pepin
John Starkey
Richard Todd

EX OFFICIO MEMBERS

Nancy R. Gagnon
Robert Mansperger

LIBRARY TRUSTEES

Harold Thresher
Ellen Dube
Carole Lavash

Term expires 1988
Term expires 1989
Term expires 1990

LIBRARY DIRECTOR

Margaret E. Marshall

PARKS AND RECREATION DIRECTOR

John W. Petz

PARKS AND RECREATION COMMITTEE

Joseph Martel, Chairman
Bill Baker*
Gene Bernier
Frank Daley
Philip Dube
Diane Pearce
Harry Flessas
William Klein*
George May
Robert Millard
Drusilla Movizzo

Term expires November 1988
Term expires February 1989
Term expires December 1990
Term expires December 1987
Term expires December 1988
Term expires July 1988
Term expires September 1989
Term expires June 1990
Term expires July 1988
Term expires February 1988
Term expires May 1989

EX OFFICIO MEMBERS

Robert W. Brundige
Lon Woods

PLANNING BOARD

Nelson R. Disco, Chairman
David Doyle*
Arthur L. Gagnon
Maurice Lindsay

Term expires April 1990
Term expires May 1990
Term expires April 1990
Term expires April 1988

Charles M. Nute, Jr.	Term expires April 1988
John Segedy	Term expires May 1989
Kathy L. Wales	Ex officio member

* Resigned January 1988

DEPARTMENT OF PUBLIC WORKS

Douglas H. Starr	Director
Ernest E. Jeffrey, P.E.	Engineer
Larry R. Spencer	Assistant Director of Public Works - Wastewater Div.
John M. Starkey	Asst. Dir. of Public Works - Hwy & Construction Div.
Rossiter R. Holt, Jr.	Equip. Maintenance Superintendent
Philip E. Meschino	Bldgs & Grounds Maint. Supervisor

SUPERVISORS OF THE CHECKLIST

Jean G. Weston	Term expires May 1988
Ruth E. Liberty	Term expires May 1990
Helen Ahrens	Term expires May 1992

TRUSTEES OF THE TRUST FUNDS

Arthur J. Carlson*	Term expires 1989
Richard A. Dickinson	Term expires 1988
George M. Greenleaf	Term expires 1990
David A. Johnsen	Term expires 1989

* Deceased October 1987

ZONING BOARD OF ADJUSTMENT

David Paddock, Chairman	Term expires August 1989
Arthur J. Carlson*	Term expires July 1988
Donald R. Dwyer	Term expires June 1988
Antone S. Holevas**	Term expires August 1989
Bruce Nightingale	Term expires May 1990
C. R. Porembski	Term expires May 1990
Charles L. Roberts	Term expires July 1988
James J. Bedard, alternate	Term expires December 1990
Martin Kelley, alternate**	Term expires February 1988

* Deceased October 1987

** Resigned 1987

TOWN MANAGER'S REPORT

It is with a great deal of pleasure and a deep sense of pride that I offer my first annual report as Merrimack's Town Manager.

In general, my first six months have been spent in an educational and orientational mode. I have spent a great deal of time and energy trying to get to know the community, its wants, needs and priorities, while at the same time trying to let the community, public officials and employees get to know me a little better on a personal as well as a professional level.

Toward these ends, I have taken several actions which I hope will allow for the development of a realistic agenda of goals and objectives to be addressed over the short- and long-term of my administration. For example, in conjunction with the Planning Board, we are in the process of developing a Community Attitude Survey, identifying the wants and needs of the residents. The results of this survey will be very helpful to town officials in the allocation of resources, updating the town master plan and capital improvements program.

In order to increase public awareness within the town, we have published a series of articles in *The Village Crier* entitled "This Is Your Town" in order to give a better understanding of town government, its operations, who we are and what we do. The first Town of Merrimack Community Profile has been compiled and published and is available at the Town Hall.

One major priority/objective has been accomplished, and that is a six-year Capital Improvements Program which has been formulated and recently adopted by the Planning Board. This Program provides an overview of the community's development needs and provides a means of carrying out projects according to priorities commensurate with the town's ability to pay. It has a great importance as a planning tool, providing a blueprint for setting the fiscal pattern of the town for many years into the future.

Formation of the 1988/89 budget proposal has been an unusual but stimulating and rewarding experience, because it has required an almost commanding regard for the future and formulation of a policy statement which recognizes and addresses the town's needed improvements in problematic areas brought on by our rapid pace of growth and development.

Merrimack is a growing and still-developing community which finds itself in transition. For many decades the town of Merrimack was a rural, bedroom community with little industry of its own, whose residents commuted to the surrounding cities or nearby Massachusetts for work. Recently though, since the 1960's, Merrimack has developed into a formidable commercial center with more and more people commuting in than out to work.

Along with the recent increase in population and industry has come an increased demand in necessity for services and facilities. The town has developed an enviable balance between benefits and challenges that come with a growing community. This has not happened by chance, but rather through strong leadership on the part of your elected officials; a planning process which has been creative and far-sighted; and a dedicated and effective management team of administrators and staff. The town of Merrimack is recognized state-wide for its innovative and progressive approaches to problem solving. We have much for which to be proud and thankful.

I only made one promise when I accepted the position of Town Manager. That was that my administration would try to be as fair, equitable, and open as possible, and that decisions and recommendations would be made for the good of the community rather than to satisfy any special interest group. I take this opportunity to reaffirm this pledge and look forward to meeting and working with each of you in the months and years ahead.

In closing, I want to say if I or any members of my staff can be of assistance, please don't hesitate to contact our offices. I also want to take this opportunity to thank all the town officials, employees, and citizens of Merrimack for the outstanding cooperation and understanding that has been extended to me over this past year, and I solicit your cooperation in the future.

Respectfully submitted,
Daniel C. Ayer
Town Manager

**ANNUAL TOWN MEETING
TOWN OF MERRIMACK, NEW HAMPSHIRE
First Session
May 12, 1987**

Moderator John E. Lyons opened the polls for voting at the Mastricola Middle School, All-Purpose Room, on Baboosic Lake Road, Merrimack, New Hampshire, at 8:00 a.m. Moderator Lyons closed the polls at 8:00 p.m. The following were elected:

1. Selectman (3 years):

Antone S. Holevas

Trust Fund Trustee (3 years):

George M. Greenleaf

Library Trustee (3 years):

Carole N. Lavash

Budget Committee (3 years):

Patricia L. Daniels

William R. Cote

John E. Lyons

Stanley R. Heinrich

2. School Board Member and McGaw Trustee (3 years):

Eric W. Heilhecker

Planning and Building Committee (3 years):

Anne M. Dumka

Frederick L. Kennedy

Clerk (2 years):

Linda S. Murphy

The following amendments to the town zoning ordinances were acted upon:

3. Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the town zoning ordinance as follows:

This amendment would designate certain duties to enforce and interpret the zoning ordinance and authorize the appointment of a Zoning Administrator to carry out those duties. This amendment would further clarify the duties and responsibilities of the Town Building Inspector and Town Zoning Administrator. Henceforth, the Zoning Administrator would administer and interpret the zoning ordinance and the Building Inspector would administer and enforce the building code. Both the Zoning Administrator and Building Inspector could take appropriate action to enforce the zoning ordinance? (Vote by official ballot.)

Yes 754

No 200

4. Are you in favor of the adoption of Amendment No. 2 as proposed by the Planning Board for the town zoning ordinance as follows:

To amend Sections 3.07.8 and 14.03.1 of the zoning ordinance in order to clarify the requirement that cluster developments and Planned Unit Developments must be served by “public water” and “public sewer.” As amended, “public water” will mean the Merrimack Village District and “public sewer” will mean the Town of Merrimack and/or Nashua Waste Water Treatment Facilities? (Vote by official ballot.)

Yes 819

No 149

5. Are you in favor of the adoption of Amendment No. 3 as proposed by the Planning Board for the town building code as follows:

To amend Section 10.02 of the building code by adding a new section 119.1.1 to the BOCA Basic Building Code/1984 (Ninth Edition) concerning the issuance of occupancy permits. This new section will provide that before an occupancy permit can be issued for an apartment or condominium unit contained in a building, that building and the remaining units in that building shall have certain minimum work completed including sheetrock installed on all walls and partitions, floors ready for finish flooring, and all plumbing and electrical complete except for installation of finished fixtures? (Vote by official ballot.)

Yes 830

No 135

6. Are you in favor of the adoption of Amendment No. 4 as proposed by the Planning Board for the town zoning ordinance as follows:

To amend Sections 9.01 and 9.02 of the ordinance to provide that those who violate the building code, zoning ordinance, non-residential site plan regulations or subdivision regulations, or an approved plan or the conditions thereof, shall be guilty of a violation and subject to pay a penalty of one hundred (\$100.00) dollars per day that such violation is found to have continued after conviction by the District Court or continues after receipt of notice to cease and desist from the town, whichever date is the earlier? (Vote by official ballot.)

Yes 748

No 209

7. Are you in favor of the adoption of the Amendment No. 5 as proposed by the Planning Board for the town zoning ordinance as follows:

To amend Section 10 entitled Building Code, by adopting the BOCA National Building Code, Tenth Edition, 1987; the BOCA National Plumbing Code, Seventh Edition, 1987; the BOCA National Mechanical Code, Sixth Edition, 1987; and the National Electrical Code (NFPA 70-1987) 1987 Edition, along with the currently adopted additions, insertions, deletions and changes to these codes. In addition, certain new additions, insertions, deletions and changes to these codes have been made including the adoption of new penalty provisions imposing fines of one hundred (\$100.00) dollars per day for each day of violation consistent with RSA 676:17. And, a new Section 10.04 has been added requiring that the bottom of septic system leach beds

be no less than four (4) feet above the seasonal high water table?
(Vote by official ballot.)

Yes 713

No 211

8. Are you in favor of the adoption of Amendment No. 6 as proposed by the Planning Board for the town zoning ordinance as follows:

To amend Section 2.01.6, Subsection 7, of the zoning ordinance in order to make the granting of variances for uses in the Flood Hazard Conservation District consistent with the standards for granting variances under other sections of the ordinance, specifically Section 7.09?
(Vote by official ballot.)

Yes 657

No 229

9. Are you in favor of the adoption of Amendment No. 7 as proposed by the Planning Board for the town zoning ordinance as follows:

To amend Section 1 of the zoning ordinance by adding certain new definitions for terms commonly used in the ordinance. New definitions have been added for the following terms: "Accessory use," "District or Zone," "District, Overlay," "Dwelling Unit," "Family," "Floor Area of Building," "Frontage," "Lot Frontage," "Lot Line, Rear," "Lot Depth," "Lot of Record," "Non-Conforming Lot," "Non-Conforming Use," "Parking Space, Off-Street," "Yard, Setback," "Yard, Front Setback," "Yard, Rear Setback," and "Yard, Side Setback?"
(Vote by official ballot.)

Yes 766

No 159

10. Are you in favor of the adoption of Amendment No. 8 as proposed by the Planning Board for the town zoning ordinance as follows:

To amend Section 2.02 of the ordinance by adding a new paragraph (2) prohibiting the underground storage of petroleum products, unless the proposed underground storage tank is constructed with suitable secondary barriers and alarm systems approved by the Planning Board?
(Vote by official ballot.)

Yes 835

No 120

11. Are you in favor of the adoption of Amendment No. 9 as proposed by the Planning Board for the town zoning ordinance as follows:

To amend Section 2.02.3.1 of the ordinance by deleting the last two sentences of said section in order to make clear that Planned Unit Developments are not permitted in the General Commercial District?
(Vote by official ballot.)

Yes 774

No 150

12. Are you in favor of the adoption of Amendment No. 10 as proposed by the Planning Board for the town zoning ordinance as follows:

Amend Section 2.01.8 of the zoning ordinance by providing for an additional Planned Residential District area on Tax Map parcels 4D/69, 77 and 78, generally located on Executive Park Drive. The location and boundaries of the area proposed is shown on the zoning map which is a part of the ordinance? (By petition) (Disapproved by the Planning Board) (Vote by official ballot.)

Yes 292

No 625

ANNUAL TOWN MEETING
TOWN OF MERRIMACK, NEW HAMPSHIRE
Second Session
May 14, 1987

The second session of the Annual Town Meeting convened at 7:35 p.m. at the Mastricola Middle School, Merrimack, New Hampshire, with Moderator John E. Lyons presiding. Moderator Lyons introduced Father Ed Richard of St. John Neumann's Church, who gave the invocation. The Pledge of Allegiance was led by the Moderator.

Moderator Lyons recognized Representative Dennis Fields, who along with other members of the legislative delegation and Senator Sheila Roberge, presented Firefighter Charles Smith, Police Officer Carl Scott, and Merrimack resident George Schwed, with plaques praising them for their efforts in rescuing a woman from a burning building in February of this year.

Moderator Lyons then relayed Mrs. Moriarty's appreciation for having the 1986 Town Report dedicated to her late husband, Fred Moriarty.

The Moderator announced the rules that would govern this town meeting; Chairman of the Board of Selectmen Robert W. Brundige introduced the members of the Board; and Acting Town Manager David A. Hodgen introduced the town's department and division heads. Moderator Lyons announced that Elaine Lyons, Henry Therrieault, Charles Nute and Bob Morrill had been appointed Assistant Moderators; he then proceeded to the warrant articles, noting that Articles 1 through 12 were acted upon on May 12, 1987.

ARTICLE 13. TO SEE IF THE TOWN WILL VOTE TO RAISE AND APPROPRIATE THE SUM OF ONE MILLION ONE HUNDRED THOUSAND DOLLARS (\$1,100,000.00) FOR THE PURPOSE OF RENOVATING THE OLD TOWN HALL AND MAKING OTHER IMPROVEMENTS AND ADDITIONS TO THE TOWN HALL COMPLEX, SAID SUM TO BE IN ADDITION TO ANY FEDERAL, STATE, LOCAL OR PRIVATE FUNDS MADE AVAILABLE THEREFOR, AND TO RAISE THE SAME BY THE ISSUANCE OF BONDS OR SERIAL NOTES IN ACCORDANCE WITH THE PROVISIONS OF THE MUNICIPAL FINANCE ACT (CHAPTER 33 OF THE NEW HAMPSHIRE REVISED STATUTES ANNOTATED 1955 AND ANY AMENDMENTS THERETO) AND TO AUTHORIZE THE SELECTMEN TO ISSUE AND NEGOTIATE SUCH BONDS OR NOTES AND TO DETERMINE THE RATE OF INTEREST THEREON AND TO TAKE SUCH OTHER ACTIONS AS MAY BE NECESSARY TO EFFECTUATE THE ISSUANCE, NEGOTIATIONS, SALES AND DELIVERIES OF SUCH BONDS OR NOTES AS SHALL BE IN THE BEST INTEREST OF THE TOWN OF MERRIMACK, AND, FURTHER, TO AUTHORIZE THE SELECTMEN

TO CONTRACT FOR AND ACCEPT ANY GRANT OR GRANTS OF FEDERAL, STATE OR PRIVATE AID THAT MAY BECOME AVAILABLE IN CONNECTION WITH THE AFORESAID PURPOSE AND PASS ANY VOTE RELATING THERETO. (VOTE BY BALLOT) (RECOMMENDED BY THE BUDGET COMMITTEE)

A MOTION was made by Selectman Nancy R. Gagnon, seconded by Chairman Robert W. Brundige, to approve this article as read. Selectman Gagnon spoke to her motion, briefly describing the crowded conditions and the energy-inefficiency that exist at the town hall. She admitted that sufficient space was not planned for when the new town hall was built seven years ago, and urged the voters to support this article. Acting Town Manager David Hodgen gave a slide presentation, showing the present, crowded conditions at the town hall complex, and the plans for the proposed renovations. The architect for the proposed project, Jay Barrett of Fleck & Lewis, was present to answer questions. Mr. Hodgen stated that new construction would be cost prohibitive; besides, the old town hall building's structure is in good shape, and it is one of Merrimack's few examples of early architecture, although it is not listed on a historic register. Selectman Kathy L. Wales spoke in favor of the article, noting that the proposed renovations address the handicapped access improvements that the town must implement. School Board member Robert Mansperger asked what the statistics were relative to the town's population; rate of growth over the past seven years; and, as he was under the mistaken impression that the Town Engineer's position was to be eliminated, the result of a misleading handout at this town meeting, the reason why this position was going to be eliminated. Planning Director Charles Watson estimated that the town's population is about 20,000; that there has been approximately a 70% growth per year; and that the Town Engineer's position is not being eliminated; it is merely being shifted from the jurisdiction of the Public Works Department to the Planning and Zoning Department. In response to a question relative to alternatives to an elevator, David Hodgen stated that there are no good alternatives, but he would probably seek funding for a wheelchair lift. Discussion then centered around the proposed exterior design of the building. In response to a request for a consensus, the Moderator called for a show of hands relative to the exterior design of the proposed renovation; clearly, there were two-thirds of the voters in favor of the renovations but with a revised exterior design. Moderator Lyons announced that this article requires a two-thirds ballot vote. At 10:10 p.m. the polls opened for voting, and would remain open for one hour until 11:10 p.m. At 10:10 the Moderator also called a brief recess; town meeting reconvened at 10:35 p.m., the polls remained open, and action proceeded on Article 15, as Article 14 was contingent upon the passage of Article 13.

ARTICLE 15: TO SEE IF THE TOWN WILL VOTE TO RAISE AND APPROPRIATE SUCH SUMS OF MONIES AS MAY BE NECESSARY TO DEFRAY TOWN CHARGES FOR THE ENSUING YEAR.

1. TOWN OFFICERS' SALARIES

2. TOWN OFFICERS' EXPENSES
3. ELECTION AND REGISTRATION EXPENSES
4. CEMETERIES
5. GENERAL GOVERNMENT BUILDINGS
6. REAPPRAISAL OF PROPERTY
7. PLANNING AND ZONING
8. LEGAL EXPENSES
9. ADVERTISING AND REGIONAL ASSOCIATIONS
10. POLICE DEPARTMENT
11. FIRE DEPARTMENT
12. CIVIL DEFENSE
13. BUILDING INSPECTION
14. COMMUNICATIONS
15. MAINTENANCE OF HIGHWAYS, STREETS AND BRIDGES
16. GENERAL HIGHWAY DEPARTMENT EXPENSES
17. STREET LIGHTING
18. EQUIPMENT MAINTENANCE
19. SOLID WASTE DISPOSAL
20. AMBULANCES
21. ANIMAL CONTROL
22. GENERAL WELFARE ASSISTANCE
23. LIBRARY
24. PARKS AND RECREATION
25. PATRIOTIC PURPOSES
26. CONSERVATION COMMISSION
27. HEALTH DEPARTMENT
28. PRINCIPAL OF LONG-TERM BONDS AND NOTES
29. INTEREST EXPENSE-LONG TERM BONDS AND NOTES
30. INTEREST EXPENSE-TAX ANTICIPATION NOTES
31. PAYMENTS TO CAPITAL RESERVE FUNDS
32. PENNICHUCK WATER WORKS HYDRANT RENTALS
33. MUNICIPAL SEWER DEPARTMENT
34. FISCAL CHARGES ON DEBT
35. FICA, RETIREMENT AND PENSION CONTRIBUTIONS
36. INSURANCE
37. UNCLASSIFIED WAGE AND SALARY ADJUSTMENTS
38. UNEMPLOYMENT COMPENSATION
39. CAPITAL OUTLAY

(SEE BUDGET DETAIL) (RECOMMENDED BY THE BUDGET COMMITTEE)

A MOTION was made by Richard Dumont, Budget Committee Chairman, seconded by Robert W. Brundige, to approve Article 15 in the amount of eleven million, two hundred and ten thousand, seven hundred and eleven (\$11,210,711.00) dollars. Mr. Dumont stated that the Budget Committee recommends this budget figure, the result of numerous reviews and hearings. There was a MOTION TO AMEND by Charles Q. Hall, Fire Chief, seconded by Selectman Gagnon, to increase the Fire Department budget

by \$134,717.00, bringing the total Fire Department budget to \$1,269,767.00. Chief Hall explained that this increase is the result of an agreement with the Fire Fighters union. The Moderator called the question on the MOTION TO AMEND; MOTION CARRIED in the affirmative and was so declared. There was a MOTION TO AMEND by Tony Lewis, seconded by Stanley Heinrich to decrease Account #18-01-101-00, Town Officials salaries, from \$15,200.00 to \$11,400.00. Mr. Lewis spoke to his motion, noting that this action would decrease the bottom line of the budget by \$3,800.00. Speaking against this motion to amend were Selectmen Gagnon, Wales and Mackey; Representative Nancy Frank; and Budget Committee/School Board member Thomas Mahon. The Moderator called the question; MOTION TO AMEND FAILED. At 11:09 p.m., the Moderator called the question on the original motion, noting that the total budget figure now stands at eleven million, three hundred forty five thousand, four hundred and twenty eight (\$11,345,428.00) dollars. MOTION CARRIED in the affirmative and was so declared.

At 11:10 p.m., Moderator Lyons closed the polls and voting on Article 13 ended and counting began. The Moderator proceeded with action on Article 16.

ARTICLE 16. TO SEE IF THE TOWN WILL VOTE TO RAISE AND APPROPRIATE THE SUM OF EIGHTY THOUSAND DOLLARS (\$80,000.00) FOR THE PURPOSE OF CONTINUING FURTHER FIELD AND PARK DEVELOPMENT OF TOWN PROPERTIES, OR ACT UPON ANYTHING RELATIVE THERETO. (RECOMMENDED BY THE BUDGET COMMITTEE.)

A motion was made by Selectman Kathy L. Wales, seconded by Richard S. Dumont, that Article 16 be approved as read. Seletman Wales yielded the floor to Recreation Coordinator John Petz, who described the improvements that would be made to the MYA/Twin Bridges field area if this article is approved. Others speaking in favor of this article included Tom Dcdd, MYA President, Linda Theroux, Larry Demers, and Dick Desruisseaux. Budget Committee member Fred Kennedy spoke against the article, feeling that this request is the first of many to come from the MYA. The Moderator called the question; MOTION CARRIED in the affirmative and was so declared.

Moderator Lyons at this point received the results of the voting on Article 13 and announced same: 107 - yes; 106 - no; MOTION FAILED.

At 11:42 p.m., Moderator Lyons called for a recess of this second session of Annual Town Meeting, and announced that Town Meeting will reconvene on Friday, May 15, 1987, at 7:30 p.m.

**ANNUAL TOWN MEETING
TOWN OF MERRIMACK, NEW HAMPSHIRE**

Third Session

May 15, 1987

The third session of the Annual Town Meeting convened at 7:36 p.m. at the Mastricola Middle School, Merrimack, New Hampshire, with Moderator John E. Lyons presiding. Moderator Lyons advised the audience briefly of the rules governing this town meeting, and gave the floor to Chairman of the Board of Selectmen Robert W. Brundige. Chairman Brundige announced that the Board of Selectmen has decided not to reopen the budget for purposes of funding a wheelchair lift for the old town hall building; rather, the Board expects that it can find approximately \$15,000 in this year's surplus, which can be added to the \$12,000 in this year's budget already appropriated for handicapped improvements, this being necessitated by the failure of Article 13 at last evening's session of this Annual Town Meeting. Moderator Lyons then proceeded to Warrant Article 17.

ARTICLE 17. TO SEE IF THE TOWN WILL VOTE TO RAISE AND APPROPRIATE THE SUM OF FORTY TWO THOUSAND DOLLARS (\$42,000.00) FOR THE PURPOSE OF MAKING TENNIS COURT FACILITY IMPROVEMENTS, ALL CONTINGENT UPON SUCCESSFUL APPLICATION BY THE TOWN FOR AND RECEIPT OF A MATCHING TWENTY-ONE THOUSAND DOLLARS (\$21,000.00) AMOUNT FROM THE FEDERAL LAND AND WATER CONSERVATION FUND, OR ACT UPON ANYTHING RELATIVE THERETO. (RECOMMENDED BY THE BUDGET COMMITTEE).

There was a MOTION by Selectmen John T. Mackey, seconded by Richard S. Dumont, to approve this article as read. Selectman Mackey turned the floor over to Recreation Coordinator John Petz for the presentation. Mr. Petz explained that the town would be reimbursed in the amount of \$21,000 by the State, but that the entire amount was required to be appropriated at town meeting. The monies would be used for improvements to the tennis courts and lighting for them as well. Anita Memos spoke out strongly against this article, noting that the town has been involved in matching funds situations in the past, and that the requests for funds never seem to end. The Moderator announced that this article requires a two-thirds vote by secret ballot, and he opened the polls for voting at 7:55 p.m., and at the same time briefly recessed this meeting.

At 8:20 p.m., Moderator Lyons called this meeting back to order, and announced that the polls are not required to remain open for one hour, as Article 17 does not involve a bond issue; and that as it appeared that everyone who wished to vote had done so, the polls would now close and counting would begin. The Moderator then proceeded to the next article.

ARTICLE 18. TO SEE IF THE TOWN WILL VOTE TO AUTHORIZE THE WITHDRAWAL FROM THE FEDERAL REVENUE SHARING FUND FOR USE AS SETOFFS AGAINST BUDGETED APPROPRIATIONS IN THE AMOUNT INDICATED AND SET FORTH BELOW AND, FURTHER, TO AUTHORIZE THE BOARD OF SELECTMEN TO MAKE PRO RATA REDUCTIONS IN THE AMOUNT IF ENTITLEMENTS ARE REDUCED, OR TAKE ANY OTHER ACTION HEREON:

HIGHWAY DIVISION....25,000.00

(RECOMMENDED BY THE BUDGET COMMITTEE)

A MOTION was made by Selectmen Gagnon, seconded by Richard Dumont, to approve this article as read. Selectman Gagnon turned the floor over to Finance Administrator Robert T. Levan, for a brief explanation. Mr. Levan assured the voters that this article will not add to their property taxes; and in fact, it will help reduce them. Mr. Levan urged the townspeople to support this article. The Moderator called the question; MOTION CARRIED in the affirmative and was so declared.

ARTICLE 19: TO SEE IF THE TOWN WILL VOTE TO RAISE AND APPROPRIATE THE SUM OF TWENTY-FIVE THOUSAND DOLLARS (\$25,000.00) FOR THE PURPOSE OF CONDUCTING A TOWN-WIDE DRAINAGE STUDY, OR ACT UPON ANYTHING RELATIVE THERETO. (RECOMMENDED BY THE BUDGET COMMITTEE.)

A MOTION was made by Chairman of the Board of Selectmen Robert Brundige, and seconded by Selectman Kathy L. Wales, to approve this article as read. Chairman Brundige gave the floor to Director of Public Works Douglas H. Starr, who briefly described the benefits that this study will provide, not only for the Public Works Department, but the Planning and Zoning and Building Departments as well. The Moderator called the question; MOTION CARRIED in the affirmative and was so declared.

ARTICLE 20: TO SEE IF THE TOWN WILL VOTE TO RAISE AND APPROPRIATE THE SUM OF TWENTY THOUSAND DOLLARS (\$20,000.00) FOR THE PURPOSE OF CONDUCTING AN ENGINEERING STUDY OF THE TOWN'S BRIDGES, OR ACT UPON ANYTHING RELATIVE THERETO. (RECOMMENDED BY THE BUDGET COMMITTEE.)

A MOTION was made by Selectman Wales, seconded by Chairman Brundige, to approve this article as read. Selectman Wales yielded the floor to Director of Public Works Douglas Starr for the explanation. Mr. Starr briefly explained the need for an outside professional's assessment of the condition of the town's bridges, adding that the town does have a bridge maintenance program for the basic maintenance needs of the town's bridges. The Moderator called the question; MOTION CARRIED in the affirmative and was so declared.

At this point, Moderator Lyons received the results of the vote on Article 17, and announced that out of a total of 84 votes, 54 were yes and 30 were no. This article required a two-thirds vote; it was determined that

in order to pass, 56 votes in the affirmative were required; thus, the MOTION FAILED and was so declared.

ARTICLE 21: TO SEE IF THE TOWN WILL VOTE TO RAISE AND APPROPRIATE THE SUM OF TEN THOUSAND FIVE HUNDRED DOLLARS (\$10,500.00) FOR THE PURPOSE OF CONDUCTING A STUDY OF BABOOSIC LAKE IN COOPERATION WITH THE TOWN OF AMHERST, OR ACT UPON ANYTHING RELATIVE THERETO. (RECOMMENDED BY THE BUDGET COMMITTEE.)

A MOTION was made by Chairman of the Board of Selectmen Robert Brundige, seconded by Selectman Kathy L. Wales, to approve Article 21 as read. Chairman Brundige yielded the floor to Mr. Harry Hardin, President of the Baboosic Lake Association and resident of Amherst, who urged the townspeople of Merrimack to support this article. Chairman Brundige noted that this article was placed on the warrant at the request of the Town of Amherst in cooperation with the Town of Merrimack. Elaine Lyons spoke in favor of this article, in hopes that the engineering study will suggest some feasible solutions to the septic problems that are being experienced by residents on Baboosic Lake. Tony Lewis and Tom Mahon also spoke in favor of the article. Speaking in opposition to Article 21 was Diane Asai, citing the lack of public access to the lake by Merrimack residents. The Moderator called the question; MOTION CARRIED in the affirmative and was so declared.

ARTICLE 22: TO SEE IF THE TOWN WILL VOTE TO APPROPRIATE AND AUTHORIZE THE WITHDRAWAL FROM THE 1986/1987 FISCAL YEAR GENERAL FUND SURPLUS, THE SUM OF ONE HUNDRED TWENTY-FIVE THOUSAND DOLLARS (\$125,000.00) TO BE TRANSFERRED TO THE LANDFILL EQUIPMENT AND IMPROVEMENTS CAPITAL RESERVE FUND, OR ACT UPON ANYTHING RELATIVE THERETO. (RECOMMENDED BY THE BUDGET COMMITTEE.)

A MOTION was made by Selectman John T. Mackey, seconded by Selectman Kathy L. Wales, to approve this article as read. Selectman Mackey yielded the floor to Finance Administrator Robert T. Levan, who briefly explained that this sum is the result of the increase in landfill dumping fees, and that when the fees were increased last year, it was the intention of the town to use the revenues to prepare for the eventual closure of the landfill, the cost of which will probably be close to one million dollars. The Moderator called the question; MOTION CARRIED in the affirmative and was so declared.

ARTICLE 23: TO SEE IF THE TOWN WILL AUTHORIZE THE SELECTMEN TO APPLY FOR, RECEIVE AND EXPEND FEDERAL OR STATE GRANTS WHICH MAY BECOME AVAILABLE DURING THE COURSE OF THE YEAR, AND ALSO TO ACCEPT AND EXPEND MONEY FROM ANY OTHER GOVERNMENTAL UNIT OR PRIVATE SOURCE TO BE USED FOR PURPOSES FOR WHICH THE TOWN

MAY LEGALLY APPROPRIATE MONEY PROVIDED (1) THAT SUCH GRANTS AND OTHER MONIES DO NOT REQUIRE THE EXPENDITURE OF OTHER TOWN FUNDS; (2) THAT A PUBLIC HEARING SHALL BE HELD BY THE SELECTMEN PRIOR TO THE RECEIPT AND EXPENDITURE OF SUCH GRANTS AND MONIES AND (3) THAT SUCH ITEMS SHALL BE EXEMPT FROM ALL PROVISIONS OF RSA 32 RELATIVE TO LIMITATION AND EXPENDITURE OF TOWN MONIES, ALL AS PROVIDED BY RSA 31:95b.

A MOTION was made by Selectman Kathy L. Wales, seconded by Selectman John T. Mackey, to approve the article as read. Selectman Wales yielded the floor to Finance Administrator Robert T. Levan, who explained that the voters are asked to pass this article annually, so that any unanticipated funds can be expended by the town throughout the year. The question was called; MOTION CARRIED in the affirmative and was so declared.

ARTICLE 24: TO SEE IF THE TOWN WILL VOTE TO HONOR JOSEPH A. MARTEL BY DEDICATING AND NAMING THE TURKEY HILL SOFTBALL FIELD THE JOSEPH A. MARTEL SOFTBALL FIELD.

A MOTION was made by Chairman Robert W. Brundige, seconded by Selectman Nancy R. Gagnon, to approve the article as read. Chairman Brundige spoke to his motion, explaining that several years ago, the town authorized Joe Martel to build a ballfield on Turkey Hill Road; the purpose of this warrant article is to show the town's appreciation for Mr. Martel's efforts. The Moderator called the question; MOTION CARRIED UNANIMOUSLY in the affirmative and was so declared.

ARTICLE 25: TO SEE IF THE TOWN WILL VOTE TO HAVE THE 1987 INCOME FROM THE LIBRARY UNRESTRICTED TRUST FUNDS PLACED INTO THE LIBRARY TRUSTEE'S SPECIAL ACCOUNT. (BY PETITION)

A MOTION was made by Selectman John T. Mackey, seconded by Thomas Mahon, to approve the article as read. Selectman Mackey spoke to his motion, stating that this is a routine housekeeping measure that allows the library trustees to spend the library income without charging it to their budget appropriations. The question was called; MOTION CARRIED in the affirmative and was so declared.

ARTICLE 26: TO SEE IF THE TOWN WILL VOTE TO DISCONTINUE A PORTION OF AMHERST ROAD ADJACENT TO PROPERTY OF AMBROSE W. AND ALICE V. BROOKS: MEANING AND INTENDING TO DESCRIBE THE FORMER PORTION OF AMHERST ROAD AS IT EXISTED PRIOR TO THE REALIGNMENT OF THE CURVE AT THAT LOCATION AND, FURTHER, TO AUTHORIZE THE BOARD OF SELECTMEN TO CONVEY THIS PORTION OF SAID DISCONTINUED ROAD TO THE ABUTTING PROPERTY OWNERS TO ITS MIDLINE, OR ACT UPON ANYTHING RELATIVE THERETO.

A MOTION was made by Chairman Robert W. Brundige, and seconded by Selectman Nancy R. Gagnon, to approve this article as read. Chairman Brundige turned the floor over to Acting Town Manager David Hodgen, who explained that this portion of the road will revert back to the owners, the town will no longer be responsible for plowing it, and that this action was requested by Mrs. Alice Brooks. The Moderator called the question; MOTION CARRIED in the affirmative and was so declared.

ARTICLE 27: TO SEE IF THE TOWN WILL VOTE TO SELL TO WALTER FARRINGTON, JR., FOR THE SUM OF NINE THOUSAND SIX HUNDRED DOLLARS (\$9,600.00) AND UPON SUCH OTHER TERMS AND CONDITIONS AS MAY BE SET BY THE BOARD OF SELECTMEN, A PORTION OF THE FORMER RAILROAD BED, SHOWN AS PART OF MAP 7A, LOT 9, ON THE TOWN OF MERRIMACK TAX MAPS, EXTENDING FROM WOODWARD ROAD TO THE BOUNDARY OF THE MERRIMACK LANDFILL PROPERTY, OR ACT UPON ANYTHING RELATIVE THERETO.

A MOTION was made by Selectman John T. Mackey, seconded by Chairman Robert W. Brundige, to approve this article as read. Selectman Mackey yielded the floor to Acting Town Manager David Hodgen, who explained that the town was approached by Mr. and Mrs. Farrington who wished to purchase this piece of effectively land-locked land, for the purpose of opening up approximately 17 acres of land which they will develop, one of the structures to be a house for themselves. This article was met with a great deal of opposition from the voters; those speaking against it included Larry Demers, Stanley Heinrich, Nelson Disco, Donald Courtemanche, Bill Cote, Bob Mansperger, and Tony Lewis. The general feeling was that \$9,600 was too little money for town land, which is scarce, and that the town should hold onto this land, and perhaps consider an easement for the Farringtons. The Moderator called the question; MOTION FAILED.

At this point, there being only one more article to act upon, Chairman Brundige took this opportunity to thank outgoing selectman John J. Grady for his years of service to the town.

ARTICLE 28: TO SEE IF THE TOWN WILL VOTE TO SELL GERALD PRUNIER FOR THE SUM OF TWO THOUSAND SIX HUNDRED TWELVE DOLLARS (\$2,612.00) AND UPON SUCH OTHER TERMS AND CONDITIONS AS MAY BE SET BY THE BOARD OF SELECTMEN, THE PROPERTY BOUNDED BY BEDFORD ROAD, DAVIS ROAD, WESTON ROAD AND THE F. E. EVERETT TURNPIKE, SHOWN AS MAP 6D, LOT 391, ON THE TOWN OF MERRIMACK TAX MAPS, FORMERLY OF FREEMAN PATTEN AND CONVEYED TO THE TOWN BY TAX COLLECTOR'S DEED ON MARCH 9, 1984, (BOOK 3136, PAGE 0041), WITH THE EXCEPTION OF THAT PORTION WHICH WILL BE RETAINED TO ACCOMMODATE THE CONSTRUCTION OF THE BEDFORD ROAD RAMP TO THE F. E. EVERETT TURNPIKE BY THE NEW HAMPSHIRE DEPARTMENT OF TRANSPORTATION, OR ACT ON ANY-

THING RELATIVE THERETO.

A MOTION was made by Selectman Kathy L. Wales, seconded by Selectman Nancy R. Gagnon, to approve the article as read. Selectman Wales yielded the floor to Acting Town Manager David Hodgen, who explained that the town obtained this land for approximately \$38 (tax deeded), as a result of a series of errors by the Bank of New Hampshire, the owners of the property. Mr. Hodgen further stated that the town would not have a strong case if this matter were to go to court, and that it is town counsel's recommendation that the matter be settled on town meeting floor. The Moderator called the question; MOTION CARRIED in the affirmative and was so declared.

Finance Adminstrator Robert Levan then provided the Moderator with the total budget figure as a result of town meeting action -- \$11,605,928.00.

At 9:40 p.m., there was a MOTION duly made and seconded, to adjourn this 1987 Town Meeting. The question was called; MOTION CARRIED in the affirmative and was so declared.

AUDITOR'S OPINION

Board of Selectmen and Town Manager
Town of Merrimack, New Hampshire

We have examined the general purpose financial statements of the Town of Merrimack, New Hampshire, as of and for the year ended June 30, 1987, as listed in the table of contents. Our examination was made in accordance with generally accepted auditing standards and included such tests of the accounting records as we considered necessary in the circumstances.

The general purpose financial statements referred to above do not include financial statements of the general fixed assets account group, which should be included to conform with generally accepted accounting principles. The amount which should be recorded in the general fixed assets account group is not known.

As described in Note 2, the Town has recognized tax revenues of \$216,847 in its General Fund which do not meet the sixty day received in cash requirements of the Governmental Accounting Standards Board. The Town believes, and we concur that application of this accounting principle which would reduce General Fund Balance from \$1,875,924 to \$1,659,077 gives a misleading impression of the Town's ability to meet its current and future obligations.

In our opinion, except for the effect on the financial statements of the omission described in the second paragraph, the general purpose financial statements referred to above present fairly the financial position of the Town of Merrimack, New Hampshire, at June 30, 1987, and the results of its operations and changes in financial position of its non-expendable and pension trust funds for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with the preceding year.

Our examination was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplemental and supplementary schedules are not a required part of the general purpose financial statements of the Town of Merrimack, New Hampshire. Such information has been subjected to the auditing procedures applied in the examination of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

August 21, 1987

Carey, Vachon and Clukay, PC

EXHIBIT A

TOWN OF MERRIMACK, NEW HAMPSHIRE Combined Balance Sheet - All Fund Types & Account Groups June 30, 1987

ASSETS	Governmental Fund Types			Fiduciary Account Fund Types Group		Totals (Memorandum Only)	
	General	Special Revenue	Capital Projects	Debt Service	Trust & Agency	General Long-Term Obligation	June 30, 1986
Cash and equivalents	\$ 385	\$ 6,329			\$ 965,808		\$ 9,725,228
Equity in Pooled Cash and Investments	\$6,364,470	1,005,665	\$4,288,242	\$499,242	1,175,675		12,157,619
Investments at cost (Note 1)							1,175,675
Receivables:							
Taxes (Note 2)	4,283,666						4,283,666
Accounts	130,333	452,887	1,858		47,716		632,794
Due from Other Governments	298,878						3,318,514
Deferred Expenses	480,054						572,799
Inventory	13,604						298,878
Due from Other Funds	126,101	16,934					480,054
Restricted Cash	37,456				45,582		13,604
Amount Available in Debt Service Fund							188,617
Amount to be Provided for Retirement of General Obligation Debt						\$499,242	37,456
Amount to be Provided for Future Absences							499,242
Total Assets	\$11,734,947	\$1,481,815	\$4,290,100	\$499,242	\$2,234,781	10,205,758	10,205,758
						485,198	7,908,508
						\$11,190,198	249,294
						\$31,431,083	\$25,175,231

Liabilities:						
Accounts Payable	274,798	72,601	570,167		917,566	330,694
Accrued Liability	80,346	25,966	40,073		294,834	242,756
Performance deposits	38,966			148,449	38,966	28,785
Construction Retainage Payable			96,396			
Deferred Revenue	9,419,331	21,919			118,315	37,095
Due to Other Funds	45,582	16,458		143,035	9,435,789	8,124,922
Bond Anticipation Notes Payable			654,000		188,617	76,819
General Obligation Debt Payable					654,000	
Compensated Absences Payable from Future Re-sources					10,705,000	8,575,000
					10,705,000	
					485,198	249,294
Total Liabilities	9,859,023	136,944	1,360,636	291,484	22,838,285	17,665,365

[illegible]

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Exhibit B

TOWN OF MERRIMACK, NEW HAMPSHIRE Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental and Similar Trust Fund Types For the Year Ended June 30, 1987

	<u>Governmental Fund Types</u>			<u>Fiduciary Fund Types</u>	<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Expendable Trust</u>	<u>For the Years Ended June 30, 1987</u>
					<u>1986</u>
Revenues:					
Taxes	\$3,842,505				\$3,842,505
Licenses and permits	1,675,677				1,675,677
Intergovernmental revenues	786,091	\$ 27,773	\$ 179,638		1,450,019
Charges for service	673,790	1,842,516	15,915		1,012,607
Miscellaneous revenues	479,153	137,531	156,974		2,532,221
Total Revenues	<u>7,457,216</u>	<u>2,007,820</u>	<u>352,527</u>	<u>\$ 48,367</u>	<u>904,636</u>
Expenditures:				<u>48,367</u>	<u>10,082,714</u>
Current:					
General government	916,318				922,019
Public Safety	2,453,497	33,205		5,701	2,486,702
Highways and streets	1,496,945				1,496,945
Health and welfare	63,240				63,240
Sanitation	157,116	1,582,905			1,740,021
Culture and recreation	430,557	12,493			443,050
Capital outlay	336,876	527,702	2,607,599		3,540,348
Debt service:				68,171	
Principal of debt					1,170,000
Interest and fiscal charges					549,852
Total Expenditures	<u>5,854,549</u>	<u>2,156,305</u>	<u>31,157</u>	<u>73,872</u>	<u>12,412,177</u>
Excess of Revenues Over (Under) Expenditures	<u>1,602,667</u>	<u>(148,485)</u>	<u>(2,286,229)</u>	<u>(25,505)</u>	<u>(756,202)</u>

Proceeds of debt					
Operating transfers in	69,556		3,300,000		3,300,000
Operating transfers out	<u>(1,483,954)</u>	<u>(116,400)</u>	<u>(88,962)</u>	1,304,661	<u>318,255</u>
Total Other Financing					<u>(1,689,316)</u>
Sources (Uses)	<u>(1,414,398)</u>	<u>(116,400)</u>	<u>3,211,038</u>	<u>1,304,661</u>	<u>318,255</u>
Excess of Revenues and Other					<u>3,303,156</u>
Sources Over (Under)					<u>4,125</u>
Expenditures and Other Uses	188,269	(264,885)	924,809	(167,250)	292,750
Fund Balances - July 1	<u>1,687,655</u>	<u>1,609,757</u>	<u>2,004,655</u>	<u>666,492</u>	<u>387,250</u>
Fund Balances - June 30	<u>\$1,875,924</u>	<u>\$1,344,871</u>	<u>\$2,929,464</u>	<u>\$499,242</u>	<u>\$680,000</u>
					<u>\$7,329,501</u>
					<u>\$6,355,809</u>
					<u>(752,077)</u>
					<u>7,107,886</u>
					<u>\$6,355,809</u>

See notes to financial statements

TOWN OF MERRIMACK, NEW HAMPSHIRE
Combined Statement of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual - General and Special Revenue Funds
For the Year Ended June 30, 1987

	<u>General Fund</u>		<u>Special Revenue Funds</u>		<u>Totals (Memorandum Only)</u>	
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:						
Taxes	\$3,966,637	\$3,842,505	(\$ 124,132)		\$3,966,637	\$3,842,505 (\$ 124,132)
Licenses and permits	1,391,475	1,675,677	284,202		1,391,475	1,675,677 284,202
Intergovernmental revenues	785,187	786,091	904	\$ 7,430	792,617	813,864 21,247
Charges for service	431,338	673,790	242,452	1,711,239	2,142,577	2,516,306 373,729
Miscellaneous						

revenues	388,595	479,153	90,558	93,000	137,531	44,531	481,595	616,684	135,089
Total Revenues	<u>6,963,232</u>	<u>7,457,216</u>	<u>493,984</u>	<u>1,811,669</u>	<u>2,007,820</u>	<u>196,151</u>	<u>8,774,901</u>	<u>9,465,036</u>	<u>690,135</u>
Expenditures:									
Current:									
General government	912,930	916,318	(3,388)				912,930	916,318	(3,388)
Public safety	2,610,702	2,453,497	157,205	31,423	33,205	(1,782)	2,642,125	2,486,702	155,423
Highways and streets	1,465,044	1,496,945	(31,901)				1,465,044	1,496,945	(31,901)
Health and welfare	80,902	63,240	17,662				80,902	63,240	17,662
Sanitation	155,532	157,116	(1,584)	1,745,993	1,582,905	163,088	1,901,525	1,740,021	161,504
Culture and recreation	426,349	430,557	(4,208)		12,493	(12,493)	426,349	443,050	(16,701)
Capital outlay	425,107	336,876	88,231	527,702	527,702		952,809	864,578	88,231
Total Expenditures	<u>6,076,566</u>	<u>5,854,549</u>	<u>222,017</u>	<u>2,305,118</u>	<u>2,156,305</u>	<u>148,813</u>	<u>8,381,684</u>	<u>8,010,854</u>	<u>370,830</u>
Excess of Revenues Over (Under) Expenditures	886,666	1,602,667	716,001	(493,449)	(148,485)	344,964	393,217	1,454,182	1,060,965
Other Financing Sources (Uses):									
Operating transfers in	69,900	69,556	(344)				69,900	69,556	(344)
Operating transfers out	(1,494,902)	(1,483,954)	10,948	(116,400)	(116,400)		(1,611,302)	(1,600,354)	10,948
Total Other Financing Sources (Uses)	(1,425,002)	(1,414,398)	10,604	(116,400)	(116,400)		(1,541,402)	(1,530,798)	10,604
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(538,336)	188,269	726,605	(609,849)	(264,885)	344,964	(1,148,185)	(76,616)	1,071,569
Fund Balances - July 1, 1986	1,687,655	1,687,655	\$726,605	1,609,756	1,609,756	\$344,964	3,297,411	3,297,411	\$1,071,569
Fund Balances - June 30, 1987	<u>\$1,149,319</u>	<u>\$1,875,924</u>	<u>\$726,605</u>	<u>\$999,907</u>	<u>\$1,344,871</u>	<u>\$344,964</u>	<u>\$2,149,226</u>	<u>\$3,220,795</u>	<u>\$1,071,569</u>

See notes to financial statements

Exhibit D

TOWN OF MERRIMACK, NEW HAMPSHIRE Combined Statement of Revenues, Expenses and Changes in Fund Balances - All Non-Expendable and Pension Trust Funds For the Year Ended June 30, 1987

	Non- Expendable Trust	Pension Trust	Totals (Memorandum Only) For the Years Ended June 30,	
			1987	1986
OPERATING REVENUES:				
Contributions		\$ 43,200	\$ 43,200	\$ 43,000
Investment income	\$ 84,487	35,587	120,074	109,594
	<u>84,487</u>	<u>78,787</u>	<u>163,274</u>	<u>152,594</u>
OPERATING EXPENSES:				
Contractual services	56,938	862	57,800	58,452
Benefit payments				8,864
Payments to separated employees				8,864
	<u>56,938</u>	<u>862</u>	<u>57,800</u>	<u>67,316</u>
OPERATING INCOME:	<u>27,549</u>	<u>77,925</u>	<u>105,474</u>	<u>85,278</u>
NON-OPERATING INCOME (EXPENSE):				
Net Gain on Investment Transactions	3,767		3,767	
NET INCOME	31,316	77,925	109,241	85,278
FUND BALANCES, July 1	902,851	251,205	1,154,056	1,068,779
FUND BALANCES, June 30	<u>\$934,167</u>	<u>\$329,130</u>	<u>\$1,263,297</u>	<u>\$1,154,057</u>

EXHIBIT E

TOWN OF MERRIMACK, NEW HAMPSHIRE Combined Statement of Changes in Financial Position Non-Expendable and Pension Trust Funds For the Year Ended June 30, 1987

	Non- Expendable Trust	Pension Trust	Totals (Memorandum Only) For the Years Ended June 30,	
			1987	1986
Sources of Working Capital:				
Net Income	<u>\$31,316</u>	<u>\$77,925</u>	<u>\$109,241</u>	<u>\$ 85,278</u>
Elements of Net Increase (Decrease) in Working Capital:				
Cash	\$34,762	(\$ 99)	\$34,663	\$ 6,761
Investments	(30,315)	35,262	4,947	98,674
Accounts Receivable	27,611	(2,871)	24,740	22,9734
Due From Other Funds		36,769	36,769	(83,903)
Accounts Payable		8,864	8,864	40,773
Due to other funds	<u>(742)</u>		<u>(742)</u>	
NET INCREASE IN WORKING CAPITAL	<u>\$31,316</u>	<u>\$77,925</u>	<u>\$109,241</u>	<u>\$ 85,278</u>

See notes to financial statements

TOWN OF MERRIMACK, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
June 30, 1987

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Town of Merrimack, New Hampshire conform to generally accepted accounting principles for local governmental units, except as indicated hereinafter. The following is a summary of significant accounting policies:

A. BASIS OF PRESENTATION - FUND ACCOUNTING

The accounts of the Town are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance/retained earnings, revenues, and expenditures/expenses. The various funds are summarized by type in the financial statements. The following fund types and account groups are used by the Town:

GOVERNMENTAL FUND TYPES

Governmental Funds are those through which most governmental functions of the Town are financed. The acquisition, use and balances of the Town's expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following are the Town's governmental fund types.

GENERAL FUND - The General fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

SPECIAL REVENUE FUNDS - Special Revenue Funds are used to account for specific restricted revenues and expenditures. The Sewer Operating Fund, Library Fine Fund, Fire Protection Area Fund and the Federal Revenue Sharing Fund are accounted for as Special Revenue Funds.

CAPITAL PROJECTS FUNDS - Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities. The Town accounts for the following projects in its Capital Projects Funds:

- Sewer Line Extension Fund
- Incinerator Fund
- Veteran's Memorial Park Fund
- Road Pavement Management Fund
- Camp Sargent Road Fund

DEBT SERVICE FUND - The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

FIDUCIARY FUND TYPES

Fiduciary Funds are used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, and other governmental units, and/or other funds.

TRUST FUNDS - Trust Funds include Expendable, Non-expendable and Pension Trust Funds. Expendable Trust Funds (Capital Reserve Funds, Insurance Trust Funds and Conservation Fund) are recorded as Governmental Type Funds. Non-expendable and Pension Trust Funds are accounted for and reported on an income determination format because capital maintenance is required by law.

AGENCY FUNDS - The Town collects taxes for Merrimack School District and Hillsborough County, both independent governmental units, which are remitted to them as required by law. These funds are accounted for as agency funds. The deferred compensation plan is accounted for as an agency fund. (See Note 1-F)

GENERAL FIXED ASSET ACCOUNT GROUP

The Town does not record the acquisition of fixed assets in the General Fixed Asset Account Group, as required by generally accepted accounting principles. Fixed assets acquired or constructed for general government services are recorded as expenditures in the fund making the expenditure. Funds used to acquire general fixed assets and/or debt service payments on borrowings in connection therewith are accounted for as expenditures in the year payments are made.

B. BASIS OF ACCOUNTING

The modified accrual basis of accounting is followed by the governmental funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than interest on long-term debt, are recorded when the liability is incurred, if measurable.

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the Town, therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are

virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria are met.

Licenses and permits, charges for services, and miscellaneous revenues (except investment earnings) are recorded as revenues when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are measurable and available. (See Note 1)

The accrual basis of accounting is used by Fiduciary Fund types.

During the course of normal operations, the Town has numerous transactions between funds, including expenditures and transfers of resources to provide services, construct assets, and service debt. The accompanying governmental and similar trust funds financial statements reflect such transactions as transfers. Non-expendable trust funds report these transactions as revenues and expenses.

C. BUDGET

The Town budget represents departmental appropriations as authorized by annual or special Town meetings. Funds may be transferred between operating categories. The Town adopts its budget under regulations of the New Hampshire Department of Revenue Administration which differ somewhat from generally accepted accounting principles. The budgets presented for reporting purposes have been reclassified to reflect as generally accepted accounting principles as follows:

Total per State regulation		\$11,169,401
Article 26, May 13, 1986 Town Meeting		<u>28,695</u>
Total Budget - Legal Basis		11,198,096
Add (Deduct):		
Timing Differences:		
Encumbrances & continued appropriations		
July 1, 1986		332,638
June 30, 1987		(943,923)
Perspective Differences:		
1986 Deficit Appropriation		(125,000)
Debt Service Fund		(463,725)
Capital Reserve Funds		<u>(5,100)</u>
General Fund	7,571,468	
Special Revenue Funds	<u>2,425,218</u>	
Total Budget - GAAP Basis	<u>\$9,992,986</u>	<u>\$9,992,986</u>

D. ENCUMBRANCES

Encumbrances accounting, under which purchase orders and other commitments for the expenditures of monies are recorded in order

to reserve a portion of the applicable appropriation, is employed as an extension of formal budgetary integration in Governmental Funds. Encumbrances outstanding at year end are reported as a component of fund balance since they do not constitute expenditures or liabilities.

E. CONTINUING APPROPRIATIONS

Appropriations for certain projects and specific items not fully expended at year end are carried forward as continuing appropriations to the next year in which they supplement the appropriations of that year. At year end, continuing appropriations are reported as a component of fund balance and are as follows:

General Fund:

Insurance coverage audit	\$2,715
Computer system	1,611
Sidewalk replacement	6,500
Communications repeater system	8,800
Hoist system/crane	4,900
Handicapped access	12,000
Improvements to tax collector's office	1,000
Adult community center	140,000
Code supplement	3,818
Street lighting	4,766
Town Hall additions	65,000
Severns Bridge replacement	71,048
Camp Sargent Road by-pass	300,000
Groundwater study	4,562
Air compressor	669
	<u>627,389</u>
Less: Revenues Not Susceptible To Accrual	<u>(71,048)</u>
Total General Fund	<u><u>\$556,341</u></u>

Special Revenue Funds:

Federal Revenue Sharing -	
Route 3/Baboosic Lake Road intersection	\$7,430
Sewer Fund - Trickling Filter	1,631
Clarifier	<u>212,796</u>
Total Special Revenue Funds	<u><u>\$221,857</u></u>

F. RETIREMENT PLANS

Substantially all full-time employees of the Police, Fire and Communications Departments participate in the State of New Hampshire Retirement System. Under this plan, participants contribute a percentage of annual compensation, which is fixed by law and dependent on age when contributions begin. The Town contribution rate for normal cost of the plan is based upon an actuarial

valuation of the State plan and has been set at 7.54% of compensation for Police and Communications personnel and 9.56% for Fire personnel.

For the year ended June 30, 1987, the normal cost of the plan to the Town was \$130,372. The amount, if any, of the excess vested benefits over pension fund assets is not available.

The Town has a non-contributory defined benefit pension plan for all non-union employees who are not a member of another retirement plan, who have completed a year of service, worked 1,000 or more hours in the plan year, and have attained the age of 21. Pension costs of \$43,200 include current service costs, which are accrued and funded on a current basis, and prior costs, which are amortized over ten years. The following is a summary of plan benefits and asset information for the year ended June 30, 1987:

Actuarial present value of accumulated plan benefits:

Vested	\$111,021
Non-vested	<u>70,068</u>
	<u>\$181,089</u>
Net assets available for benefits	<u>\$329,130</u>

An assumed annual rate of return of 7.5 percent was used to determine the actuarial present value of both vested and non-vested benefits. The actuarial benefits information was computed as of July 1, 1986.

The Town Manager, Administrative Assistant, Public Works Director and Town Clerk/Tax Collector participate in a separate deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan permits them to defer a portion of their salary which is not available to them until termination, retirement, death or unforeseen emergency. All amounts of compensation deferred under the plan and income attributable to those amounts remain property of the Town until made available to the covered employees. Participants rights are equal to those of general creditors of the Town. Plan assets are accounted for in the Deferred Compensation Agency Fund.

G. TOTAL COLUMNS ON COMBINED FINANCIAL STATEMENTS

Total columns on the combined statements are captioned “Memorandum Only” to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. The data is not comparable to a consolidation and interfund eliminations have not been made in the aggregation of the data.

H. INVESTMENTS

The Town's investment policy for Governmental Fund Types requires that deposits and investments be made in institutions that are participants in federal insurance programs. A maximum of \$2,000,000 may be invested without collateral in any one bank. An unsecured deposit or an investment of more than \$100,000 must meet criteria set by Town management regarding the bank's financial condition. Investments for Trust Funds are at the discretion of the Trustees of Trust Funds. At year end, the carrying amount of the Town's pooled deposits was \$1,111,403 and the bank balance was \$1,036,726. Of the bank balance \$100,000 was covered by federal depository insurance and \$936,726 was uninsured and uncollateralized. Pooled investments outstanding with carrying amount and market value of \$11,046,216 are classified by credit risk as follows:

1. Insured or registered, or securities held by the entity or its agent in the entity's name \$9,200,000
 2. Uninsured or unregistered with securities held by the counterparty's trust department or agent in the entity's name 1,846,216
- \$11,046,216

At year end, the carrying amount of the Town's other deposits and bank balance was \$972,522. Of this \$127,013 was covered by federal depository insurance and \$845,509 was uninsured and uncollateralized. Investments are recorded at cost. Market value of investments in the Non-expendable Trust Funds at June 30, 1987, was approximately \$1,072,077. Investments of the Non-expendable Trust Funds consist of \$538,362 in stock certificates and \$204,642 of certificates of deposit. The certificates of deposit are classified for credit risk as insured or registered, or securities held by the entity or its agent in the entity's name. Pension Trust Fund investments consist of unallocated insurance contracts with a carrying value of \$284,222. Deferred Compensation Fund investments of \$148,449 and Pension Trust Fund investments are held by the Town's agent and classified for credit risk as uninsured and unregistered investments not in the Town's name.

I. POOLED CASH

The Town has combined the cash resources of its governmental fund types for investment purposes. For accounting and reporting purposes, that portion of the pooled cash balance is reported in the specific fund. Investment earnings are allocated to each fund on the basis of average monthly balances.

2. PROPERTY TAXES

A. GENERAL

Taxes are levied on the assessed value of all taxable real property as of the prior April 1 (\$536,460,879 as of April 1, 1986) and

are due in two installments on July 1 and December 1. The Town bills and collects its own property taxes and also taxes for the Merrimack School District and Hillsborough County. Collections of the school and county taxes and remittance of them to these governments are accounted for in the Property Tax Agency Fund.

B. TAX REVENUE RECOGNITION

The Town has recorded deferred property tax revenues of \$9,198,288 due July 1, 1987, which is the first installment of 1987-88 taxes. The Town has accrued taxes of \$216,847 (net of allowances for estimated uncollectibles of \$12,078) in the General Fund which do not meet the susceptible to accrual criteria of Government Accounting Standards Board. The net effect of not recognizing the tax receivables would result in an unappropriated General Fund balance of \$1,043,777 and might mislead the user of these financial statements as to the Town's financial position.

C. TAX SALE

Under State law, the Tax Collector sells at tax sale all uncollected property taxes in the following year after taxes are due. The purchaser at tax sale receives a priority tax lien on these properties and accrues interest at 18% per annum. If the property is not redeemed within a two year redemption period, the property is tax deeded to the purchaser.

3. LONG-TERM DEBT

The following is a summary of bond transactions for the Town for the year ended June 30, 1987:

	(000's <u>Omitted</u>)
Bonds payable at July 1, 1986	\$8,575
Bonds issued	3,300
Bonds retired	<u>(1,170)</u>
Bonds payable at June 30, 1987	<u>\$10,705</u>

Bonds payable at June 30, 1987, are comprised of the following individual issues. Under state law, all amounts were incurred as general obligation debt.

	(000's <u>Omitted</u>)
\$5,000,000 1968 State Guaranteed Sewer Serial Bonds due in annual installments of \$250,000 through September 1, 1988; interest at 3.9%. (This issue is partially funded by an annual grant from the State of New Hampshire)	\$ 500
\$5,000,000 1970 State Guaranteed Sewer Serial Bonds due in annual installments of \$250,000 through July 1, 1990; interest at 5.9%. (This issue is partially funded by an annual grant from the State of New Hampshire)	1,000

\$1,110,000 1975 Incinerator State Guaranteed Sewer Bonds due in annual installments of \$55,000 through September 1, 1995; interest at 6.5%. (This issue is wholly funded by an annual grant from the State of New Hampshire)	495
\$2,750,000 1977 State Guaranteed Sewer Lines Extension Bonds due in annual installments of \$150,000 through August 1, 1988 and \$125,000 through August 1, 1998; interest at 4.875%	1,400
\$500,000 1977 Library Bonds due in annual installments of \$50,000 through August 1, 1987; interest at 4.75%	50
\$2,250,000 1980 State Guaranteed Sewer Line Extension Bonds due in annual installments of \$115,000 through July 1, 1990, and \$110,000 through July 1, 2000; interest at 7.12%	1,560
\$3,000,000 1985 Road Improvement Bonds due in annual installments of \$300,000 through February 1, 1995 at 7.5% to 7.7%	2,400
\$3,300,000 1987 Road Improvement Bonds due in annual installments of \$330,000 through July 15, 1997 at 5.4% to 7.25%	3,300
	<u>\$10,705</u>

The annual requirements to amortize all debt outstanding as of June 30, 1987, including interest payments of \$3,509,841 are as follows:

Year Ending June 30	Total
1988	\$1,743,503
1989	2,012,370
1990	1,685,009
1991	1,611,554
1992	1,289,674
1993 - 1997	4,893,559
1998 - 2001	979,172
	<u>\$14,214,841</u>

The Town has Long-Term Debt authorized but unissued of \$2,600,000 as of June 30, 1987 for highway purposes

4. INTERFUND BALANCES

Fund	Interfund Receivables	Interfund Payables
General Fund	\$126,101	\$45,582
Trust and Agency Funds:		
Expendable Trust Funds	648	142,293
Non-expendable Trust Funds		742
Pension Trust Fund	44,934	
Special Revenue Funds:		
Sewer Operating Fund	16,934	
Total	<u>\$188,617</u>	<u>\$188,617</u>

5. NON-EXPENDABLE TRUST FUNDS

The principle amounts of all Non-expendable Trust Funds are restricted in that only income earned may be expended. Principal and income balances at June 30, 1987, were as follows:

	<u>Principal</u>	<u>Income</u>	<u>Total</u>
Fund A	\$214,105	\$ 48,118	\$262,223
Fund B	24,359	5,173	29,532
Fund C	286,953	54,592	341,545
Other Funds	<u>134,706</u>	<u>166,161</u>	<u>300,867</u>
	<u>\$660,123</u>	<u>\$274,044</u>	<u>\$934,167</u>

6. EXPENDABLE TRUST FUNDS

Expendable Trust Funds at June 30, 1987, are detailed as follows:

Landfill	\$219,911
Highway Equipment	36,242
Fire Equipment	128,071
Ambulance	50,240
Waste Water Treatment Plant	103,686
Conservation Trust	7,865
Property Reappraisal	107,228
Insurance Trust Funds	<u>26,757</u>
Total Expendable Trust Funds	<u>\$680,000</u>

7. LITIGATION

Town officials estimate that any potential claims against the Town which are not covered by insurance are immaterial. Certain tax assessments are the subject of appeal to the New Hampshire Board of Land and Tax Appeals. In the event that the Town's assessment was not upheld the amounts would be charged to operations in the year the decision is rendered.

TOWN OF MERRIMACK, NEW HAMPSHIRE
Combining Balance Sheet - All Special Revenue Funds
June 30, 1987

	<u>Federal Revenue Sharing Fund</u>	<u>Sewer Operating Fund</u>	<u>Library Fine Fund</u>	<u>Fire Protection Area Fund</u>	<u>Combining Totals June 30, 1987</u>	<u>1986</u>
ASSETS						
Cash and Equivalents			\$6,329		\$ 6,329	\$ 3,393
Equity in pooled cash and investments	\$8,543	\$ 990,454		\$ 6,668	1,005,665	1,136,577
Receivables:						
Accounts		441,576		11,311	452,887	495,304
Due from other funds		\$1,448,964	\$6,329	\$17,979	\$1,481,815	\$1,669,389
Total Assets	<u>\$8,543</u>	<u>\$1,448,964</u>	<u>\$6,329</u>	<u>\$17,979</u>	<u>\$1,481,815</u>	<u>\$1,669,389</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable		\$ 69,771		\$ 2,830	\$ 72,601	\$ 44,191
Retainage payable		21,919			21,919	
Accrued liabilities		25,966			25,966	15,441
Deferred revenue				16,458	16,458	
Total Liabilities		<u>117,656</u>		<u>19,288</u>	<u>136,944</u>	<u>59,632</u>
Fund Balances:						
Reserved for encumbrances		120,823			120,823	134,909
Unreserved:						
Designated for subsequent years' expenditure		214,427			221,857	27,430
Undesignated	\$7,430	996,058	\$6,329	(1,309)	1,002,191	1,447,418
Total Fund Balances	<u>1,113</u>	<u>1,331,308</u>	<u>6,329</u>	<u>(1,309)</u>	<u>1,344,871</u>	<u>1,609,757</u>
Total Liabilities and Fund Balances	<u>\$8,543</u>	<u>\$1,448,964</u>	<u>\$6,329</u>	<u>\$17,979</u>	<u>\$1,481,815</u>	<u>\$1,669,389</u>

TOWN OF MERRIMACK, NEW HAMPSHIRE
Combining Statement of Revenues, Expenditures and Changes in Fund Balance -
All Special Revenue Funds
For the Year Ended June 30, 1987

	<u>Federal Revenue Sharing Fund</u>	<u>Sewer Operating Fund</u>	<u>Library Fine Fund</u>	<u>Fire Protection Area Fund</u>	<u>Combining Totals June 30, 1987</u>	<u>1986</u>
Revenues:						
Intergovernmental revenues	\$27,773				\$ 27,773	\$ 169,025
Charges for service		\$1,811,112		\$31,404	1,842,516	1,602,622
Miscellaneous revenues	<u>4,248</u>	<u>117,361</u>	<u>\$15,430</u>	<u>492</u>	<u>137,531</u>	<u>147,776</u>
Total Revenues	<u>32,021</u>	<u>1,928,473</u>	<u>15,430</u>	<u>31,896</u>	<u>2,007,820</u>	<u>1,919,423</u>
Expenditures:						
Current:						
Public Safety				33,205	33,205	1,449,060
Sanitation		1,582,905			1,582,905	14,795
Culture and recreation			12,493		12,493	
Capital outlay		<u>527,703</u>	<u>12,493</u>	<u>33,205</u>	<u>527,703</u>	<u>199,280</u>
Total Expenditures		<u>2,110,608</u>			<u>2,156,306</u>	<u>1,663,135</u>
Excess of revenues over (under) expenditures	<u>32,021</u>	<u>(182,135)</u>	<u>2,937</u>	<u>(1,309)</u>	<u>(148,486)</u>	<u>256,288</u>
Other financing sources (uses):						
Operating transfers out	<u>(66,400)</u>	<u>(50,000)</u>			<u>(116,400)</u>	<u>(242,000)</u>
Total Other Financing Sources (Uses)	<u>(66,400)</u>	<u>(50,000)</u>			<u>(116,400)</u>	<u>(242,000)</u>
Excess of revenues and other sources over (under) expenditures and other uses	<u>(34,379)</u>	<u>(232,135)</u>	<u>2,937</u>	<u>(1,309)</u>	<u>(264,886)</u>	<u>14,288</u>
Fund Balances - July 1	<u>42,922</u>	<u>1,563,443</u>	<u>3,392</u>		<u>1,609,757</u>	<u>1,595,469</u>
Fund Balances - June 30	<u>\$ 8,543</u>	<u>\$1,331,308</u>	<u>\$ 6,329</u>	<u>(1,309)</u>	<u>\$1,344,871</u>	<u>\$1,609,757</u>

TOWN OF MERRIMACK, NEW HAMPSHIRE
Combining Balance Sheet — All Capital Projects Funds
June 30, 1987

	Incinerator Fund	Road Pavement Management Fund	Sewer Line Extension Fund	Veteran's Memorial Park Fund	Camp Sargent Road Fund	Combining Totals June 30, 1986 1985
ASSETS						
Equity in Pooled Cash & Investments	\$4,627	\$2,918,171	\$219,205	\$20,174	\$1,126,065	\$2,198,917
Accounts Receivable			1,858			1,858
Deferred Expenses						300
Inventory						6,174
Restricted Cash						1,296
Total Assets	<u>\$4,627</u>	<u>\$2,918,171</u>	<u>\$221,063</u>	<u>\$20,174</u>	<u>\$1,126,065</u>	<u>\$4,290,100</u> <u>\$2,208,545</u>

LIABILITIES AND FUND BALANCES

Liabilities:						
Accounts Payable	\$4,627	\$ 528,285	\$ 40,680	\$ 1,202		\$ 166,262
Accrued Liabilities		35,446				533
Retainage Payable		26,616	69,780			37,095
Bond Anticipation Notes Payable		654,000				
Total Liabilities	<u>4,627</u>	<u>1,244,347</u>	<u>110,460</u>	<u>1,202</u>		<u>203,890</u>
Fund Balances:						
Reserved:						
Reserved for Encumbrances		972,810				580,189
Reserved for Inventory						6,174
Unreserved - Undesignated		701,014	110,603	\$20,174	1,124,863	1,418,292
Total Fund Balances		<u>1,673,824</u>	<u>110,603</u>	<u>20,174</u>	<u>1,124,863</u>	<u>2,004,655</u>
Total Liabilities and Fund Balances	<u>\$4,627</u>	<u>\$2,918,171</u>	<u>\$221,063</u>	<u>\$20,174</u>	<u>\$1,126,065</u>	<u>\$4,290,100</u> <u>\$2,208,545</u>

TOWN OF MERRIMACK, NEW HAMPSHIRE
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
All Capital Projects Funds
For the Year Ended June 30, 1987

	Incinerator Fund	Road Pavement Management Fund	Sewer Line Extension Fund	Veteran's Memorial Park Fund	Camp Sargent Road Fund	Combining Totals For the Years Ended June 30, 1986	Combining Totals Ended June 30, 1985
Revenues:							
Intergovernmental Revenues	\$92,265		\$ 87,373			\$ 179,638	\$ 185,489
Charges for Service			15,915			15,915	1,410
Miscellaneous Revenues	(3,303)	\$ 80,702	65,666	\$ 2,279	\$ 11,630	156,974	186,312
Total Revenues	<u>88,962</u>	<u>80,702</u>	<u>168,954</u>	<u>2,279</u>	<u>11,630</u>	<u>352,527</u>	<u>373,211</u>
Expenditures:							
Capital Outlay		2,192,228	398,880	16,491		2,607,599	637,464
Interest and Fiscal Charges		29,955			1,202	31,157	8,993
Total Expenditures		<u>2,222,183</u>	<u>398,880</u>	<u>16,491</u>	<u>1,202</u>	<u>2,638,756</u>	<u>646,457</u>
Excess of Revenues Over (Under)	<u>88,962</u>	<u>(2,141,481)</u>	<u>(229,926)</u>	<u>(14,212)</u>	<u>10,428</u>	<u>(2,286,229)</u>	<u>(273,246)</u>
Expenditures							
Other Financing Sources (Uses):							
Proceeds of Long-Term Debt		2,310,000			990,000	3,300,000	
Operating Transfers Out	<u>(88,962)</u>					<u>(88,962)</u>	<u>(92,588)</u>
Total Other Financing Sources (Uses)	<u>(88,962)</u>	<u>2,310,000</u>			<u>990,000</u>	<u>3,211,038</u>	<u>(92,588)</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses			<u>(229,926)</u>	<u>(14,212)</u>	<u>1,000,428</u>	<u>924,809</u>	<u>(365,834)</u>
Fund Balances - July 1		168,519	340,529	34,386	124,435	2,004,655	2,370,489
Fund Balances - June 30	<u>\$</u>	<u>\$1,673,824</u>	<u>\$110,603</u>	<u>\$20,174</u>	<u>\$1,124,863</u>	<u>\$2,929,464</u>	<u>\$2,004,655</u>

TOWN OF MERRIMACK, NEW HAMPSHIRE
Combining Balance Sheet — All Trust and Agency Funds
June 30, 1987

	Expendable Trust Funds	Non-Expendable Trust Funds	Pension Trust Fund	Deferred Compensation Agency Fund	Combining Totals June 30, 1987	1986
ASSETS						
Cash & Equivalents	\$821,645	\$144,189	\$ (26)	\$148,449	\$ 965,808	\$ 575,043
Investments		743,004	284,222		1,175,675	1,128,295
Accounts Receivable		47,716			47,716	22,977
Due From Other Funds	648		44,934		45,582	8,398
Total Assets	<u>\$822,293</u>	<u>\$934,909</u>	<u>\$329,130</u>	<u>\$148,449</u>	<u>\$2,234,781</u>	<u>\$1,734,713</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts Payable				\$148,449	\$148,449	8,864
Accrued Liabilities						116,043
Deferred Revenue						
Due to Other Funds	\$ 142,293	\$ 742			143,035	68,499
Total Liabilities	<u>142,293</u>	<u>742</u>		<u>148,449</u>	<u>291,484</u>	<u>193,406</u>
Fund Balances:						
Reserved for Endowments		660,123			660,123	659,104
Reserved for Employee's Retirement			\$329,130		329,130	251,205
Unreserved:						
Designated for Subsequent years expenditure	680,000				680,000	387,250
Undesignated		274,044			274,044	243,748
Total Fund Balances	<u>680,000</u>	<u>934,167</u>	<u>329,130</u>		<u>1,943,297</u>	<u>1,541,307</u>
Total Liabilities and Fund Balances	<u>\$822,293</u>	<u>\$934,909</u>	<u>\$329,130</u>	<u>\$148,449</u>	<u>\$2,234,781</u>	<u>\$1,734,713</u>

TOWN OF MERRIMACK, NEW HAMPSHIRE
Project - Length Schedule of Construction Projects
All Capital Projects Funds
Beginning of Projects to June 30, 1987

Schedule I

	<u>Incinerator Fund (1)</u>	<u>Road Pavement Management Fund</u>	<u>Veteran's Memorial Park Fund</u>	<u>Sewer Line Extension Fund</u>	<u>Camp Sargent Road Fund</u>
Project authorization:					
Town Meeting appropriations	\$5,690,000	\$7,800,000	\$250,000	\$5,000,000	\$1,400,000
Additional authorizations:					
Revenues and other financial sources excluding					
proceeds of general obligation bond issues (2)		419,959	5,950	5,413,313	35,446
Operation Brightside appropriations	<u>\$5,690,000</u>	<u>\$8,219,959</u>	<u>\$255,950</u>	<u>\$10,413,313</u>	<u>\$1,435,446</u>
Total Project Authorization					
Revenues and Other Financial Sources:					
Environmental Protection Agency grants	\$4,219,326			\$3,661,156	
State of New Hampshire grants	1,207,365			688,069	
Private grants	319,589		\$ 53,950	51,200	
Proceeds of general obligation bond issues	1,110,000	\$5,200,000		5,000,000	\$1,100,000
Interest income	122,779	419,809	7,106	744,542	35,446
Sewer connection fees				268,346	
Miscellaneous		<u>150</u>			
Total Revenues and Other Financial Sources	<u>6,979,059</u>	<u>5,619,959</u>	<u>61,056</u>	<u>10,413,313</u>	<u>1,135,446</u>
Expenditures:					
Engineering and Construction	5,664,915	3,784,963	40,882	10,144,190	
Bond Issue Costs	6,945	28,747		15,050	2,252
Bond Anticipation Note Interest	85,262	132,425		143,470	8,331
Transfers out for Bond Principal and Interest	<u>1,221,937</u>	<u>3,946,135</u>	<u>40,882</u>	<u>10,302,710</u>	<u>10,583</u>
Total Expenditures	<u>6,979,059</u>	<u>\$1,673,824</u>	<u>\$ 20,174</u>	<u>\$ 110,603</u>	<u>\$1,124,863</u>
Fund Balance					

- (1) The Town's portion of net project costs, including bond principal and interest, has been reimbursed by grants from Anheuser-Busch, Inc.
- (2) The related warrant articles specify that the Town Meeting authorization is to be in addition to any interest income and other local, state or federal funds made available for this project.

AUDITORS LETTER

October 30, 1987

Board of Selectmen and Town Manager
Town of Merrimack, New Hampshire

We have examined the financial statements of the various funds and account groups of the Town of Merrimack, New Hampshire for the year ended June 30, 1987, and have issued our report thereon, dated August 21, 1987. As part of our examination, we reviewed and tested the Town's system of internal accounting control to the extent we considered necessary to evaluate the system as required by generally accepted auditing standards. Under these standards, the purpose of such evaluation is to establish a basis for reliance thereon in determining the nature, timing, and extent of other such auditing procedures that are necessary for expressing an opinion on the financial statements.

The objective of internal accounting control is to provide reasonable, but not absolute, assurance as to the safeguarding of assets against loss from unauthorized use or disposition, and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of a system of internal accounting control should not exceed the benefits derived and also recognizes that the evaluation of these factors necessarily requires estimates and judgment by management.

There are inherent limitations that should be recognized in considering the potential effectiveness of any system of internal accounting control. In the performance of most control procedures, errors can result from misunderstanding of instructions, mistakes of judgment, carelessness, or other personal factors. Control procedures whose effectiveness depends upon segregation of duties can be circumvented by collusion. Similarly, control procedures can be circumvented intentionally by management with respect to the estimates and judgments required in the preparation of financial statements. Further, projection of any evaluation of internal accounting control to future periods is subject to the risk that the procedures may become inadequate because of changes in conditions and that the degree of compliance with procedures may deteriorate.

Such study and evaluation disclosed no conditions which we consider to be material weaknesses. The study and evaluation previously described was made primarily for the purpose of performing an audit in accordance with generally accepted auditing standards. It would not necessarily disclose all weaknesses in the system because it was based on selective tests of the accounting records and related data.

A letter of this type is critical by its nature. We found numerous examples of sound business management practices in the Town's systems. Generally the Town of Merrimack, New Hampshire has a system of internal accounting control which is adequate to its needs. The recommendations which follow concern strengthening the Town's management systems and were developed from our observations during the course of our work. They are not the result of any special study.

We would like to acknowledge the assistance extended to us by Town personnel at all levels during the course of our examination. We are available to discuss our comments further should you so desire.

Very truly yours,
Carey, Vachon &
Clukay, PC

October 20, 1987

PROCEDURES MANUAL

Observed Condition:

The Town does not employ a procedures manual for the accounting functions.

Implication:

The organization of the accounting functions in the Town of Merrimack were categorized for purposes of our study and evaluation as those under control of the finance office, the town clerk/tax collector office and other department heads. While we noted no material weakness in the system we believe that monitoring and evaluation in the absence of written standards can be imprecise.

Recommendation:

Town officials should consider identifying the need for an accounting procedures manual as part of their long range planning. As an interim measure we recommend that an informal, written description of accounting procedures be developed for those functions that are not under direct control of either the Finance Director or Town Clerk/Tax Collector.

Town Response:

It is recognized that a manual of accounting policies and procedures is important to internal control. However, since our accounting system is for the most part computerized, the adequate documentation of computer software, which is presently underway, should suffice until the recommended manual can be developed in the near future.

COMPUTER SYSTEM DOCUMENTATION

Observed Condition:

Documentation is incomplete with respect to the Town's computer systems.

Implication:

The absence of complete system DOCUMENTATION may make continuity of operations difficult should key employees not be available.

Recommendation:

As part of the transition to the new computer system which went on line July 1, 1987, Town officials should take steps to insure that all sub-systems are sufficiently documented.

Town Response:

Software documentation is a high-priority objective of the Finance Department and will be addressed during 1987-88.

PERFORMANCE BONDS

Observed Condition:

No formal interim reporting requirements exist for non-cash performance bonds.

Reason Improvement Needed:

The potential risk that a performance bond not be valid in the event it is needed is unnecessarily increased.

Recommendation:

We believe Town officials should implement procedures which will insure that performance bonds are reviewed by a responsible official on at least a quarterly basis.

Town Response:

A computerized performance bond accounting system has been established, and necessary internal controls will soon be in place to ensure timely receipt, review and renewal of valid performance bonds.

PURCHASING PROCEDURES

Observed Condition:

Purchase requisitioning, receiving and invoice forwarding are currently accomplished by individual department heads.

Reason Improvement Needed:

Internal control over the purchasing function may be weakened by individual department head involvement in multiple aspects of the purchasing system.

Recommendation:

We recommend that Town officials continue to analyze the costs vs. the benefits of restructuring the purchasing function.

Town Response:

Restructuring the purchasing function will require expansion of the Finance Department and/or establishment of a central purchasing department. These alternatives are being considered and, if feasible, will be addressed in the 1988-89 budget process.

FIXED ASSET ACCOUNTING

Observed Condition:

There is no accounting for the Town's investment in general fixed assets.

Reason Improvement Needed:

Fixed asset accounting is useful for control of the assets, long range planning, and the insurance program. Possible future changes in accounting principles may require capital asset reporting.

Recommendation:

Town officials identified fixed asset accounting as part of their long range goals. We recommend that a review of the ranking of long-term priorities give strong consideration to the establishment of fixed asset records.

Town Response:

The establishment of a fixed asset accounting system is a high-priority objective of the Finance Department. It is anticipated that such a system will be in place by June 30, 1988.

TAX YEAR 1987
SUMMARY INVENTORY OF VALUATION

Land		\$123,964,901
Buildings		460,017,390
Public water utility		1,556,314
Public utilities:		
Gas	1,504,510	
Electric	5,321,481	<u>6,825,991</u>
VALUATION BEFORE EXEMPTIONS		592,364,596
Exemptions allowed:		
Blind exemptions	60,000	
Elderly exemptions	1,268,620	
Disabled Servicemen	151,150	<u>1,479,770</u>
TOTAL EXEMPTIONS		1,479,770
NET VALUATION ON WHICH THE		
TAX RATE IS BASED		\$590,884,826

NET VALUATION 1979 - 1987

1979	\$348,566,138
1980	359,864,537
1981	363,434,663
1982	388,767,938
1983	403,180,435
1984	433,028,396
1985	476,434,301
1986	536,460,879
1987	590,884,826

**STATEMENTS OF APPROPRIATIONS
AND TAXES ASSESSED FOR THE TAX YEAR 1987***

Town Officers' Salaries	\$ 246,713
Town Officers' Expenses	269,244
Election and Registration Expenses	7,228
Cemeteries	12,500
General Government Buildings	75,416
Reappraisal of Property	112,739
Planning and Zoning	181,572
Legal Expenses	59,360
Advertising and Regional Association	10,973
Police Department	1,231,349
Fire Department	965,489
Civil Defense	3,876
Building Inspection	177,174
Communications	147,305
Town Maintenance-Highway	1,201,851
General Highway Department Expenses	113,534
Street Lighting	33,915
Equipment Maintenance	122,106
Solid Waste Disposal	156,845
Health Department	53,109
Ambulance	141,136
Animal Control	3,180
Welfare	29,775
Library	337,698
Parks and Recreation	126,151
Patriotic Purposes	4,000
Conservation Commission	14,438
Principal of Bonds & Notes	1,170,000
Interest on Bonds & Notes	555,986
Interest on Tax Anticipation Notes	50
Fiscal Charges on Debt	2,000
Computer System	100,841
Park & Athletic Field Development	80,000
Payments to Capital Reserve Funds	786,678
Sewer Department	1,691,870
FICA, Retirement & Pension Contributions	395,266
Insurance	913,899
Unemployment Compensation	5,662
Hydrants	35,000
Unclassified Wage & Salary Adjustments	<u>30,000</u>
TOTAL APPROPRIATIONS	\$11,605,928

SOURCES OF REVENUE

National Bank Stock Taxes	\$ 20
Yield Taxes	1,000
Interest & Penalties on Taxes	180,125
Land Use Change Tax	228,000
CATV Franchise Tax	20,000
Shared Revenue - Block Grant	223,347
Highway Block Grant	231,564
Railroad Tax	86
State Aid Water Pollution Projects	253,096
Forest Fires	100
Civil Defense Reimbursement	2,000
Motor Vehicle Permit Fees	1,500,000
Dog Licenses	5,700
Business Licenses, Permits & Filing Fees	237,431
Income from Departments	675,728
Rent of Town Property	26,729
Interest on Deposits	348,000
Sale of Town Property	6,600
Payments in Lieu of Taxes	321,021
Income from Sewer Department	2,011,304
Withdrawals from General Fund Trusts	4,200
Revenue Sharing Fund	25,000
Fund Balance	925,000
Transfer from Debt Service Fund	<u>157,392</u>
TOTAL REVENUES	7,383,443
Total Town Appropriations	11,605,928
Total Revenues	<u>7,383,443</u>
Net Town Appropriations	4,222,485
Net School Tax Assessment	14,362,917
County Tax Assessment	<u>1,790,030</u>
Total of Town, School and County	20,375,432
DEDUCT Business Profits Tax Reimb.	401,097
ADD War Service Credits	82,100
ADD Overlay	<u>140,008</u>
Property Taxes to be Raised	\$20,196,443
Tax Rate Approved by Commission	34.18
Pennichuck Fire Protection Area	.39

Nancy R. Gagnon
Robert W. Brundige
John T. Mackey
Kathy L. Wales
Antone S. Holevas

* This statement is taken directly from the forms presented to the state when the tax rate is set. It is based on actual appropriations and estimated revenue.

FINANCIAL REPORT*
FISCAL YEAR ENDING JUNE 30, 1987

CERTIFICATE

This is to certify that the information contained in this report was taken from official records and is complete to the best of our knowledge and belief.

Dated: September 10, 1987

Nancy R. Gagnon
Robert W. Brundige
Kathy L. Wales

BALANCE SHEET

Assets

Cash in hands of Treasurer:

Pooled cash accounts	\$12,195,075.00
Petty Cash Funds	385.00
Capital Reserve funds	645,380.00
Accounts due to town	628,078.00
Due from State	298,879.00
Due from other funds	143,034.00
Prepaid Expenses	527,212.00
Inventories	13,604.00
Unredeemed Taxes	229,322.00
Uncollected Taxes	<u>4,066,422.00</u>
Total assets	\$18,747,391.00
Current deficit	<u>.00</u>
GRAND TOTAL	\$18,747,391.00
Fund balance - June 30, 1986	5,965,166.00
Fund balance - June 30, 1987	6,643,172.00
Change in financial condition	678,006.00

LIABILITIES

Accounts owed by the town:

Bills outstanding	\$ 302,768.81
Performance guarantee (bond) deposits	38,966.00
Due to other funds	45,582.00
Allowance for uncollectible taxes	12,078.00
Accrued expenses	146,385.00
Construction retainage payable	118,315.00
Deferred revenue	9,525,947.00
Bond Anticipation notes payable	654,000.00
Capital Reserve funds	<u>645,380.00</u>
Total Liabilities	\$12,104,219.00
Current surplus	<u>6,643,172.00</u>
GRAND TOTAL	\$18,747,391.00

* This report, presented in the required state format, shows the town's financial status at the end of the year. It reveals that the town increased its surplus \$678,006, making a net surplus of \$6,643,172 as of June 30, 1987.

SCHEDULE OF TOWN PROPERTY

Town Hall:	
Land and building	\$ 644,800
Furniture and equipment	215,000
Library:	
Land and building	515,000
Furniture and equipment	138,000
Police Department:	
Land and building	86,900
Equipment	306,000
Ambulance	
Fire Department:	
Lands and buildings	186,000
Equipment	664,000
Landfill	277,000
Parks, Commons and playgrounds	395,900
Highway Department:	
Land and building	134,400
Equipment	935,000
Civil Defense Equipment	41,100
Sewer plant and facilities	28,340,000
Schools, land and buildings, equipment	15,294,800
Land and buildings acquired through	
Tax Collector's deeds:	
Robin Lane - 4 lots	\$ 2,940
Turkey Hill Road - 3 acres	9,710
Pine Knoll - 1 lot	14,810
Burt Street - 1 lot	5,590
Woodhaven Circle - 1 lot	2,840
Blood Road - 2.6 acres	10,400
Valleyview Drive - Lot 13	4,940
Valleyview Drive - Lot 14	3,270
Valleyview Drive - Lot 15	3,240
Valleyview Drive - Lot 16	3,240
Valleyview Drive - Lot 17	3,190
Valleyview Drive - Lot 18	4,850
Valleyview Drive - Lot 45	4,880
Pine Knoll - Lots 104-105	550
Brewster Street - Lot 6D	5,640
Rita Street - Lot 6D	7,580
Weston Road - MP #6D/391	14,230
Ingham Road - .22 acres	220
Edward Lane - Lot 10	2,340
Lawrence Road - .16 acres	690

Mayhew Road - .104 acres	550	
Longa Road - .20 acres	25,000	
Mayhew Road - 5 lots	25,000	
Pearson Road - 2.4 acres	1,200	
Davis Road - MP6D/429 - 1	150	
Valleyview Drive - Parcel A	1,000	
Valleyview Drive - Parcel B	400	
Wire Road - 2.7 acres	75,000	
Pine Street - MP6D-1/122-1	<u>100</u>	<u>233,550</u>
TOTAL		\$48,407,450

**TOWN OF MERRIMACK - STATEMENT OF EXPENDITURES, ENCUMBRANCES AND CARRYOVERS COMPARED WITH BUDGET
APPROPRIATIONS FOR YEAR ENDED JUNE 30, 1987**

GENERAL FUND	Encumbrances and Carryovers June 30, 1987	Approved Budget	Additional Appropriations	Total Authorized	Expenditures	Encumbrances and Carryovers June 30, 1987	Total Commitments	Variance Favorable (Unfavorable)
General Government	\$ 12,170	\$276,469	\$ -	\$ 288,639	\$ 297,326	\$ 6,634	\$ 303,960	\$(15,321)
Assessing	1,745	118,586	-	120,331	117,612	522	118,134	2,197
Fire	7,400	959,687	-	967,087	878,102	34,004	912,106	54,981
Police	7,683	1,360,246	-	1,367,929	1,279,156	574	1,279,730	88,199
Communications	70	159,778	-	159,848	129,501	8,874	138,375	21,473
Ambulance	671	147,049	-	147,720	133,281	-	133,281	14,439
Public Works Administration	30	121,295	-	121,325	116,945	-	116,945	4,380
Highway	37,621	1,411,271	-	1,448,892	1,436,630	5,575	1,442,205	6,687
Landfill	505	229,027	-	229,532	231,117	-	231,117	(1,585)
Planning & Zoning	8,899	132,026	-	140,925	141,187	4,562	145,749	(4,824)
Parks & Recreation	4,425	127,764	-	132,189	134,916	-	134,916	(2,727)
Library	1,811	327,339	-	329,150	312,262	12,710	324,972	4,178
Equipment Maintenance	150	140,163	-	140,313	137,704	4,975	142,679	(2,366)
Building Maintenance	1,240	100,773	-	102,013	82,017	13,500	95,517	6,496
Town Manager	-	68,236	-	68,236	51,461	-	51,461	16,775
Code Enforcement	180	157,121	-	157,301	153,069	-	153,069	4,232
Budget Committee	-	1,232	-	1,232	1,206	-	1,206	26
Town Clerk/Tax Collector	1,000	182,003	-	183,003	176,039	-	176,039	6,964
Welfare	-	34,366	-	34,366	19,279	-	19,279	15,087
Finance	75	74,744	-	74,819	77,976	-	77,976	(3,157)
Health	-	42,141	-	42,141	41,524	-	41,524	617
Non-Departmental:								
Adult Community Center	-	150,000	-	150,000	10,000	140,000	150,000	-
Street Lighting	8,500	-	-	8,500	3,734	4,766	8,500	-
Property Revaluation	-	100,000	-	100,000	100,000	-	100,000	-
Insurance Trust Funds	-	32,255	-	32,255	32,255	-	32,255	-
Operation Brightside	-	-	6,000	6,000	5,605	-	5,605	395
Fire Equipment - Griffin Fund	5,075	-	17,000	22,075	19,454	-	19,454	2,621
Radar Display Unit	-	-	700	700	711	-	711	(11)
Substance Abuse Newsletter	-	-	4,995	4,995	2,735	-	2,735	2,260
Town Hall Additions	-	65,000	-	65,000	-	65,000	65,000	-
Severns Bridge	71,048	-	-	71,048	-	71,048	71,048	-
Camp Sargent Road By-Pass	-	300,000	-	300,000	-	300,000	300,000	-
Debt Service	-	1,690,372	-	1,690,372	1,688,695	-	1,688,695	1,677
Total General Fund	170,298	8,508,943	28,695	8,707,936	7,811,499	672,744	8,484,243	223,693

SEWER FUND									
Sewer	3,728	1,598,600	-	1,602,328	1,445,156	13,717	1,458,873	143,455	
Compost	6,040	205,435	-	211,475	187,749	4,093	191,842	19,633	
Non-Departmental:									
Trickling filter	145,142	-	-	145,142	124,686	20,456	145,142	-	
Clarifier	-	<u>700,000</u>	-	<u>700,000</u>	<u>403,016</u>	<u>296,984</u>	<u>700,000</u>	-	
Total Sewer Fund	<u>154,910</u>	<u>2,504,035</u>	-	<u>2,658,945</u>	<u>2,160,607</u>	<u>335,250</u>	<u>2,495,857</u>	<u>163,088</u>	
FEDERAL REVENUE SHARING FUND									
Transfer to General Fund for Winter									
Road Maintenance	-	66,400	-	66,400	66,400	-	66,400	-	
Route 3/Baboosic Lake Road									
Intersection	<u>7,430</u>	<u>66,400</u>	-	<u>73,830</u>	<u>66,400</u>	<u>7,430</u>	<u>73,830</u>	-	
Total Federal Revenue Sharing Fund	<u>7,430</u>	<u>66,400</u>	-	<u>73,830</u>	<u>66,400</u>	<u>7,430</u>	<u>73,830</u>	-	
FIRE PROTECTION AREA FUND									
Hydrant rentals	-	<u>31,423</u>	-	<u>31,423</u>	<u>33,205</u>	-	<u>33,205</u>	<u>(1,782)</u>	
GRAND TOTAL	<u>\$332,638</u>	<u>\$11,110,801</u>	<u>\$28,695</u>	<u>\$11,472,134</u>	<u>\$10,071,711</u>	<u>\$1,015,424</u>	<u>\$11,087,135</u>	<u>\$384,999</u>	

TOWN OF MERRIMACK**Sewer Line Extension - Issue No. 2**

\$2,250,000.00 State Guaranteed Sewer Bonds

7.12% Dated July 1, 1980

Payable 1 - 20 Years

DEBT SERVICE SCHEDULE

Year	Interest 7/1	Interest 1/1	Principal 7/1	Total
1987-88	55,480.00	51,886.25	115,000.00	222,366.25
1988-89	51,886.25	48,206.25	115,000.00	215,092.50
1989-90	48,206.25	44,468.75	115,000.00	207,675.00
1990-91	44,468.75	40,645.00	115,000.00	200,113.75
1991-92	40,645.00	36,932.50	110,000.00	187,577.50
1992-93	36,932.50	33,137.50	110,000.00	180,070.00
1993-94	33,137.50	29,260.00	110,000.00	172,397.50
1994-95	29,260.00	25,272.50	110,000.00	164,532.50
1995-96	25,272.50	21,230.00	110,000.00	156,502.50
1996-97	21,230.00	17,132.50	110,000.00	148,362.50
1997-98	17,132.50	12,952.50	110,000.00	140,085.00
1998-99	12,952.50	8,690.00	110,000.00	131,642.50
1999-2000	8,690.00	4,372.50	110,000.00	123,062.50
2000-2001	4,372.50	-0-	110,000.00	114,372.50
	429,666.25	374,186.25	1,560,000.00	2,363,852.50

TOWN OF MERRIMACK**\$500,000 Library Bonds at 4.75%**

Dated: August 1, 1977

Payable 1 - 10 Years

DEBT SERVICE SCHEDULE

Year	Interest 8/1	Interest 2/1	Principal 8/1	Total
1987-88	1,187.50	-0-	50,000.00	51,187.50
	1,187.50	-0-	50,000.00	51,187.50

TOWN OF MERRIMACK

Bond Issue No. 1

\$5,000,000 - 3.90% Sewer Bonds Dated September 1, 1968

Payable \$250,000 September 1, 1970 - 1988

DEBT SERVICE SCHEDULE

Year	Interest 9/1	Interest 3/1	Principal 9/1	Total
1987-88	9,750.00	4,875.00	250,000.00	264,625.00
1988-89	4,875.00	-0-	250,000.00	254,875.00
	14,625.00	4,875.00	500,000.00	519,500.00

TOWN OF MERRIMACK

Bond Issue No. 2

\$5,000,000 - 5.90% Sewer Bonds July 1, 1970

Payable \$250,000 July 1, 1971 - 1990

DEBT SERVICE SCHEDULE

Year	Interest 7/1	Interest 1/1	Principal 7/1	Total
1987-88	29,500.00	22,125.00	250,000.00	301,625.00
1988-89	22,125.00	14,750.00	250,000.00	286,875.00
1989-90	14,750.00	7,375.00	250,000.00	272,125.00
1990-91	7,375.00	-0-	250,000.00	257,375.00
	73,750.00	44,250.00	1,000,000.00	1,118,000.00

TOWN OF MERRIMACK

Sewer Line Extension

\$2,750,000 State Guaranteed Sewer Bonds

4.875% Dated August 1, 1977

Payable 1 - 20 Years

DEBT SERVICE SCHEDULE

Year	Interest 8/1	Interest 2/1	Principal 8/1	Total
1987-88	34,123.60	30,470.00	150,000.00	214,593.60
1988-89	30,467.50	27,423.00	125,000.00	182,890.50
1989-90	27,420.75	24,376.00	125,000.00	176,796.75
1990-91	24,374.00	21,329.00	125,000.00	170,703.00
1991-92	21,327.25	18,282.00	125,000.00	164,609.25
1992-93	18,280.50	15,235.00	125,000.00	158,515.50
1993-94	15,233.75	12,188.00	125,000.00	152,421.75
1994-95	12,187.00	9,141.00	125,000.00	146,328.00
1995-96	9,140.25	6,094.00	125,000.00	140,234.25
1996-97	6,093.50	3,047.00	125,000.00	134,140.50
1997-98	3,046.75	-0-	125,000.00	128,046.75
	201,694.85	167,585.00	1,400,000.00	1,769,279.85

TOWN OF MERRIMACK

Road Improvement Bonds

\$3,000,000.00 - 7.50% to 7.70%

Dated February 1, 1985

Year	Interest 8/1	Principal 2/1	Interest 2/1	Total Payment
1987-88	90,600	300,000	90,600	481,200
1988-89	79,350	300,000	79,350	458,700
1989-90	68,100	300,000	68,100	436,200
1990-91	56,850	300,000	56,850	413,700
1991-92	45,600	300,000	45,600	391,200
1992-93	34,350	300,000	34,350	368,700
1993-94	22,950	300,000	22,950	345,900
1994-95	11,550	300,000	11,550	323,100
	409,350	2,400,000	409,350	3,218,700

TOWN OF MERRIMACK

Incinerator

\$1,110,000 State Guaranteed Sewer Bonds

6.50% Dated September 1, 1975

DEBT SERVICE SCHEDULE AND STATE REIMBURSEMENT SCHEDULE

Year	Interest 9/1	Interest 3/1	Principal 9/1	Total
1987-88	16,087.50	14,300.00	55,000.00	85,387.50
1988-89	14,300.00	12,512.50	55,000.00	81,812.50
1989-90	12,512.50	10,725.00	55,000.00	78,237.50
1990-91	10,725.00	8,937.00	55,000.00	74,662.00
1991-92	8,937.00	7,150.00	55,000.00	71,087.00
1992-93	7,150.00	5,362.50	55,000.00	67,512.50
1993-94	5,362.50	3,575.00	55,000.00	63,937.50
1994-95	3,575.00	1,787.50	55,000.00	60,362.50
1995-96	1,787.50	-0-	55,000.00	56,787.50
	80,437.00	64,349.50	495,000.00	639,786.50

TREASURER'S REPORT

TOWN OF MERRIMACK - POOLED CASH ACCOUNT

Balance - July 1, 1986		\$10,140,026.17
Receipts:		
Ambulance	\$25,520.48	
Police Department	105,262.71	
Planning & Zoning Department	32,129.04	
General Government	152,893.40	
District Court	11,835.00	
Town Clerk/Tax Collector	19,859,680.79	
Assessing	3,245.53	
Fire Department	555.00	
Public Works	830.00	
Highway Department	100.00	
Landfill	445,675.05	
Sewer Department	1,883,860.67	
Parks & Recreation Department	4,052.00	
Code Enforcement	153,920.35	
Welfare Department	24,272.14	
Federal Aid	63,426.00	
State Aid	1,144,606.09	
Private Grants	14,377.58	
Transfers from Trust Funds	2,414.70	
Interest on Deposits & Investments	560,819.74	
Deposits	4,983.00	
Employee Worker's Compensation and Disability Claims	13,176.21	
Expense Reimbursements	75,782.04	
Bond Proceeds	3,300,000.00	
Bond Anticipation Note Proceeds	654,000.00	
Hydrant Rents	<u>36,551.00</u>	
Total Receipts		<u>28,573,968.52</u>
Total Cash Available		38,713,994.69
Less Selectmen's Orders Paid		<u>26,556,374.92</u>
Balance - June 30, 1987		\$12,157,619.77

THE CASH IN EACH FUND IS POOLED FOR INVESTMENT PURPOSES. INTEREST EARNED ON POOLED DEPOSITS AND INVESTMENTS IS ALLOCATED TO EACH FUND ON THE BASIS OF ITS RELATIVE AVERAGE MONTHLY EQUITY IN THE POOLED ACCOUNT. FUND EQUITIES IN POOLED CASH AT JUNE 30, 1987 AND INTEREST EARNED BY EACH FUND DURING THE YEAR THEN ENDED ARE AS FOLLOWS:

	INTEREST	EQUITY
General Fund	\$314,737.21	\$ 6,364,470.23
Sewer Line Extension Fund	14,465.58	219,204.59
Veterans Memorial Park Fund	2,279.43	20,174.17
Federal Revenue Sharing Fund	4,248.69	8,543.23
Sewer Fund	87,201.13	990,454.44
Debt Service Fund	44,271.09	499,241.58
Incinerator Fund	791.17	4,627.13
Road Pavement Management Program		
Fund	80,702.28	2,918,171.11
Camp Sargent Road Bypass Fund	11,630.94	1,126,065.48
Fire Protection Area Fund	<u>492.22</u>	<u>6,667.81</u>
TOTAL	\$560,819.74	\$12,157,619.77

Jean G. Weston, Treasurer

TOWN CLERK'S REPORT

JUNE 30, 1987

COLLECTIONS:

Auto Registrations	1,490,423.00
Title Applications	5,819.00
Dog Licenses	6,510.50
Civil Forfeitures	280.00
U.C.C. Filings	5,218.14
Marriage Licenses	3,180.00
Certified Copies	385.50
Ambulance Fees	25,520.48
Motor Vehicle Agent Fees	17,651.40
Dump Fees	445,430.00
Bad Check Handling Fees	120.00
Voter Checklist	300.00
Parking Fines	1,700.00
Other Miscellaneous	1,269.50
Cash Short	<u>[234.88]</u>
TOTAL COLLECTIONS	<u>\$2,003,572.64</u>
TOTAL REMITTED TO TREASURER	<u>\$2,003,572.64</u>

TAX COLLECTOR'S REPORT

SUMMARY OF COMMERCIAL SEWER AT 6/30/87

—DR—

Warrants Committed to Collector	\$218,558.45
Uncollected at 6/30/86	-0-
Interest Collected	<u>390.67</u>
TOTAL DEBITS	<u>\$218,949.12</u>

—CR—

Collected and Remitted	\$203,481.56
Abatements	892.36
Interest Collected	390.67
Uncollected at 6/30/87	<u>\$ 14,184.53</u>
TOTAL CREDITS	<u>\$218,949.12</u>

TAX COLLECTOR'S REPORT
FISCAL YEAR ENDED JUNE 30, 1987
TOWN OF MERRIMACK, N.H.

— DR. —

	Levies Of:		
	1987	1986	1985
Uncollected Taxes - Beginning of Fiscal Year:			Prior
Property Taxes		\$ 2,695,012.94	\$ 1,886.00
Resident Taxes			13,070.00
Land Use Change Taxes			24,428.00
Yield Taxes			343.00
Sewer Rents		34,980.00	1,629.50

Taxes Committed to Collector:	
Property Taxes	\$9,203,893.00
Resident Taxes	117,810.00
National Bank Stock Taxes	10.00
Land Use Change Taxes	221,754.00
Yield Taxes	1,894.70
Sewer Rents	132,622.50
	34,264.00
	68.00

Hydrant Tax	16,458.00	31,404.00	
In Lieu of Taxes	148,630.00	157,082.00	
Added Taxes:			
Property Taxes	51.00	2,141.00	
Resident Taxes		2,580.00	30.00
Overpayments:			
a/c Property Taxes		77,113.73	
a/c Resident Taxes		1,210.00	80.00
			70.00
Interest Collected on Delinquent Property Taxes:			
		81,290.64	1.00
Penalties Collected on Resident Taxes:			
		2,414.00	29.00
TOTAL DEBITS	\$9,501,876.50	\$12,485,549.51	\$ 7,588.50

Remittances To Treasure During Fiscal Year:

Property Taxes	\$5,306,239.90	\$11,682,479.18		
Resident Taxes		117,540.00	5,420.00	290.00
National Bank Stock Taxes	10.00			
Yield Taxes	212.00	767.70	210.00	
Sewer Rents	82,500.00	155,692.50		
Land Use Change Taxes		196,750.00	58,692.00	
Interest Collected During Year		81,290.64	1.00	
Penalties on Resident Taxes		2,414.00	298.00	29.00
In Lieu of Taxes		157,082.00		
Hydrant Tax	5,147.00	31,404.00		

Discounts Allowed:

Abatements Made During Year:

Property Taxes	5,656.00	11,728.49	1,886.00	
Resident Taxes		22,270.00	10,310.00	5,640.00
Yield Taxes		11.00		1,629.50
Sewer Rents				
Land Use Change Tax		537.00		

Uncollected Taxes - End of Fiscal Year:

(As Per Collector's List)

Land Use Change Tax	24,467.00	
In Lieu of Taxes	148,630.00	
Property Taxes	3,892,048.10	
Resident Taxes		
Sewer Rents	50,122.50	
Yield Taxes	1,116.00	201.00
Hydrant Tax	11,311.00	
TOTAL CREDITS	\$9,501,876.50	\$12,485,549.51
		\$77,018.00
		\$ 7,588.50

SUMMARY OF TAX SALES ACCOUNTS
FISCAL YEAR ENDED JUNE 30, 1987
TOWN OF MERRIMACK, N.H.

— DR. —

	Tax Sales on Account of Levies Of:			Previous Years
	1986	1985	1984	
Balance of Unredeemed Taxes - Beginning Fiscal Year	\$	\$360,754.40*	\$242,752.97	\$12,514.47*
Taxes Sold To Town During Current Fiscal Year*	206,172.98	2,022.33		
Subsequent Taxes Paid	5,915.92			
Interest Collected After Sale & Costs (Redemption Costs are included with interest)	463.92	30,855.49	58,066.94	5,053.76
TOTAL DEBITS	<u>\$212,552.82</u>	<u>\$393,632.22</u>	<u>\$300,819.91</u>	<u>\$17,568.23</u>

* One 1986 Adjustment posted in July 1986 - \$200.00 added to 1985 balance and \$200.00 subtracted from 1981 balance.

— CR.—

Remittances to Treasurer During Year:

Redemptions	\$ 37,572.43	\$267,503.24	\$241,486.96	\$10,229.37
Subsequent Tax Redemptions	4,391.17			
Interest & Costs After Sale	463.92	30,855.49	58,066.94	5,053.76
Abatements During Year		3,173.65	2.00	93.00
Deeded To Town During Year	113.98	1,110.18	1,264.01	2,192.10
Unredeemed Taxes - End of Fiscal Year	168,486.57	90,989.66		
Unredeemed Subsequent Taxes	1,524.75			
Unremitted Cash				
TOTAL CREDITS	\$212,552.82	\$393,632.22	\$300,819.91	\$17,568.23

** Amount of Tax Sale(s) held during current fiscal year, including total amount of taxes, interest and costs to date of sale(s).

REPORT OF THE TRUST FUNDS FOR THE CITY OR TOWN OF MERRIMACK N.H. ON JUNE 30, 1987

PRINCIPAL										INCOME				
Date of Creation	Name of Trust Fund	Purpose of Trust Fund	How Invested	%	Balance Beginning Year	New Funds Created	Gains or (Losses) on Sale of Securities	Capital Gain Dividends	Balance End Year	Balance Beginning Year	Income Percent	During Year Amount	Expended During Year	Balance End Year
FUND A														
1900	Perpetual Care	Cemeteries	Various	47.7	102,209.00				102,209.00	25,261.46		13,057.25	12,118.51	29,200.20
1917-26	Patterson, Lawrence													
1954	& Carroll	Library	Various	3.2	6,713.53				6,713.53	722.70		781.47	722.70	781.47
1854	Gage &													
1921	Lawrence	School	Various	34.3	73,358.65				73,358.65	7,761.97		8,394.31	7,761.97	8,394.31
1951	George Carroll	Fire Dept.	Various	14.8	31,772.49				31,772.49	6,795.65		3,635.64	-0-	10,431.29
1925	Shedd Harris	Fire Dept.	Various		51.44				51.44	44.46		7.76	-0-	52.22
FUND A TOTALS														
				100	214,105.11				214,105.11	43,586.24		25,876.43	20,603.18	48,859.49
FUND B														
1960	Perpetual Care	Cemetery	Various	68.1	16,582.37				16,582.37	4,195.01		2,068.48	2,058.82	4,204.67
1964	Lawrence	Library	Various	29.0	7,066.38				7,066.38	747.16		880.85	747.16	880.85
1960	Stockley	School	Various	29	710.59				710.59	151.60		88.08	151.60	88.08
FUND B TOTALS														
				100	24,359.34				24,359.34	5,093.77		3,037.41	2,957.58	5,173.60
FUND C														
1965	Harry Watkins	School	Various	100	286,953.37				286,953.37	50,480.22		30,734.22	30,000.00	51,214.24
COMMON FUND TOTALS														
					525,417.82				525,417.82	99,160.03		59,648.06	53,560.76	105,247.33

1945	NOT in COMMON	FUNDS	Prize Speaking Fund	Bank	2,000.00	5,264.51	804.26	6,068.77
1945	Harry Watkins	Prize Speaking Fund	Bank	1,000.00	3,265.17	464.48	135.00	3,594.65
1969	Everett Parker	General Maint. Cemetery	Bank	3,000.00	397.65	247.34		644.99
1971	Griffin Fence Fund	Maintenance of Fence	Bank	5,000.00	11,038.53	1,223.34		12,261.87
1970	Reed Cemetery	Perpetual Care Bank	Bank	500.00	540.86	75.99		616.85
1950	Griffin Lot Care	School	Bank	48,980.41	81,576.75	14,059.84	1,019.59	94,557.00
1965	Mastricola Fund	School & TownLand		1,575.00				
1970	Watkins Town Forest							
1925	Income	School	Bank		34,435.40	3,015.58	2,500.00	34,950.98
	Shedd Harris Fund	Fire Prevention	Federal Securities Funds	73,205.67	5,460.40	8,224.99		13,685.39
	NOT in COMMON	FUNDS TOTAL		135,261.08	1,019.59	28,115.82	3,654.59	166,380.50
1973	CAPITAL RESERVE FUNDS	Replacement	Bank	30,910.40	42,910.40	3,114.63		7,329.72
1973	Ambulance	Replacement	Bank	54,193.73	7,259.72	4,788.95		12,048.67
1971	Highway Equipment	Replacement	Bank	134,233.89	8,492.06	14,344.14		22,836.20
1973	Land Fill Operations	Replacement	Bank	109,171.48	36,852.18	10,546.69		47,398.87
1978	Fire Equipment	Replacement	Bank					
1978	Waste Water Treatment Plant, Capital Repairs	Replacement	Bank	55,173.67	8,129.61	7,317.09		15,446.70
1987	Reappraisal Fund	Property Reappraisal	Bank	100,000.00	100,000.00	7,288.50		7,288.50
	CAPITAL RESERVE FUND	TOTALS		383,683.17	64,948.66	47,400.00		112,348.66
1987	TOWN CREATED TRUST	FUNDS						
1987	Town Created Trust Funds, Personal Fund AA, Insurance Ded Liability	Bank		17,255.00	107.71			107.71
1987	Town Created Trust Funds, Property Fund BB, Insurance Ded Damage	Bank		15,000.00	93.63			93.63
	TOWN CREATED TRUST FUNDS	TOTAL		32,255.00	201.34			201.34
	GRAND TOTAL OF ALL FUNDS			1,044,362.07	306,027.96	135,365.22	57,215.35	384,177.83

REPORT OF THE COMMON TRUST FUND INVESTMENTS OF THE TOWN OF MERRIMACK, N.H. ON JUNE 30, 1987

HOW INVESTED			PRINCIPAL				INCOME			
No. of Shares or Other Units	Description of Investment (Names of Banks, Stocks, Bonds, etc.)	Balance Beginning Year	Additions Purchases	Additions Capital Gains	Proceeds From Sales	Gains or (Losses) From Sales	Balance End Year	Balance Beginning Year	Income During Year	Balance End Year
FUND A										
3231	Numerica Bank Maximizer Account 150302065 National Bond, Principal & Income Accounts	6,097.65		5611.70			485.95	38,503.74	2,895.58	
700	Dominion Resources, Inc.	10,340.11					10,340.11	5,002.50	1,495.97	
647	Central & South West Corp.	15,923.96					15,923.96		2,051.00	
500	Duke Power Company	11,338.89					11,338.89		1,326.00	
200	General Motors Corp.	11,367.37					11,367.37		1,340.00	
327	Utah Power & Light Company		14,873.71				14,873.71		1,015.80	
209	Bank East Corp.	6,075.61					6,075.61		751.68	
666	Florida Progress Corp.	10,405.53					10,405.53		119.70	
600	Houston Industries Corp.	11,299.75					11,299.75		1,578.42	
860	Kellogg Company	11,726.88					11,726.88		1,692.00	
300	American Home Products Corp.	15,486.22					15,486.22		971.88	
200	Dupont de Nemours Company	10,410.40					10,410.40		966.00	
375	Weyerhaeuser Company	12,707.28					12,707.28		630.00	
(200)	Beatrice Foods, Inc.	9,388.30			9,388.30		-0-		487.52	
600	Nynex Company	18,534.37					18,534.37		2,336.08	
200	American Telephone & Telegraph Company	4,629.34					4,629.34		2,141.00	
2787	National Federal Securities Trust Numerica Bank, C/D	33,499.74	15,000.00				33,499.74		240.00	
							15,000.00		3,837.80	
FUND A TOTALS		214,105.11	15,000.00		15,000.00		214,105.11	43,586.24	25,876.43	48,859.49
FUND B										
66	Numerica Savings Bank Maximizer Account 150302081 Bank East Corp.	124.81						5,093.37	338.36	
418	National Bond Fund	1,818.30					1,818.30		43.83	
500	American Electric Power Company	8,409.22					8,409.22		193.62	
520	Teco, Energy, Inc.	14,007.01					14,007.01		1,130.00	
									1,331.20	
FUND B TOTALS		24,359.34					24,359.34	5,093.37	3,037.01	5,173.20

FUND C				
	Numerica Savings Bank, Maximizer Account 150302073	685.72		
3359	National Bond Fund, Principal & Income		46,649.62	3,127.17
	Putnam Income Fund	11,916.06	1,032.35	1,394.78
159	Putnam High Yield Trust	15,498.00		1,250.52
1200	Commonwealth Edison Company	20,004.00		2,352.00
542	Public Service Company of New Hampshire	18,497.67		1,626.00
768	Bank East Corp.	20,728		-0-
165	Florida Progress Corp.			94.50
600	Carolina Power & Light Company	8,438.99		1,422.00
450	Central & South West Corp.	10,661.15		913.50
376	Brooklyn Union Industrial Gas Company	6,245.47		934.84
750	Allegheny Power System, Inc.	9,463.70		1,230.00
500	Central Hudson Gas & Electric Corp.	11,477.28		1,810.00
460	American Brands, Inc.	10,295.59		1,361.60
600	New England Electric System	15,422.08		1,239.35
800	General Electric Company	14,407.43		1,96.00
250	Maytag Company	9,681.65		592.50
540	International Business Machine Company	12,909.10		945.00
125	Bell South	14,547.28		962.50
750	National Federal Securities Trust	15,538.50		1,520.00
838	Nashua Trust Company	10,181.70		1,077.20
	Numerica Savings Bank	10,000.00		998.31
	United Savings Bank	10,000.00	1,602.22	1,078.12
	Indian Head National Bank	10,000.00		1,246.27
	Bank of New Hampshire	10,000.00		784.14
	National Association C/D			
	Bank of New Hampshire	10,000.00		743.05
	National Association Now		1,195.83	62.87
FUND C TOTALS		286,953.37	50,480.02	30,734.22
				30,000.00
				51,214.24

SELECTMEN'S ANNUAL REPORT 1987

This past year can best be characterized as busy, eventful, and productive. Many major projects have been completed and others were initiated during this past year.

In May, after a long and extensive recruitment and screening process, the Board of Selectmen appointed a new town manager, Daniel C. Ayer, to replace James A. McSweeney who resigned in November of 1986 to accept a position in the private sector.

The complexion of the town staff was changed further when David Hodgen, the town's long-time Administrative Assistant, tendered his resignation in February 1988, to accept a position with the City of Manchester. We want to thank him for the time, energy and dedication which he displayed during his ten years of service with the Town of Merrimack. David filled many roles in our times of need, i.e., Acting Director of Public Works, Acting Town Manager, and Administrative Assistant. He will be missed, and we wish him luck in all his future endeavors.

In other personnel-related matters, a reorganization of the Public Works Department has taken place; a new division was formed entitled Construction Services, resulting in many internal personnel changes, culminating in the naming of a new Assistant Director of Public Works, John Starkey; a new Highway Superintendent, Bruce Moreau; and new Highway and Landfill Foremen, Oscar Decato and George Thibeault. These changes have taken place in order to make for a more effective, efficient, and productive operation; also, to better protect and maintain our multi-million dollar investment in the town's highway transportation system.

In the area of public safety, ten new firefighters and two new police officers have been recruited, hired and trained. They have assumed regularly scheduled shifts as of January 1, 1988.

In June, renovations were completed at the South Merrimack Fire Station. These renovations, combined with the above-mentioned additional personnel have enabled us to implement 24-hour manning of the south end of town. In early December, the Fire Department took delivery of the eagerly-awaited new Kovatch pumper truck.

In the area of administrative services, a number of accomplishments need to be recognized. A new six-year capital improvement program was formulated and adopted. The Town of Merrimack Community Profile was compiled and printed. Considerable progress was made with Americable toward resolution of many logistical and administrative problems. Cable service has at long last been extended to many new areas within the town. Agreements were reached with the police union toward a new two-year contract; with the New Hampshire Court System for a long-term lease of court space in the old town hall; and with the Merrimack Youth Association and the Adult Community Center.

The town negotiated and awarded a contract in conjunction with the Town of Amherst to do a study of Baboosic Lake sewer alternatives. This study is ongoing at the present time. Other significant studies were initiated during this past year, covering the areas of drainage and bridges. The town was also awarded an energy grant to do an energy audit on the old town hall building.

The Board of Selectmen sponsored the second annual joint meeting of all town boards, committees and public officials. These meetings have proved to be very well received and productive in the past, and we will continue this practice in the future.

Progress continues to be made in upgrading and improving the town's highway system; the Turkey Hill Road project was completed in the spring of 1987, and the Naticook Road reconstruction project was substantially completed during this past construction season. In excess of one million dollars worth of pavement was put in place throughout the town over the past construction season. Engineering and design work was undertaken for Wire Road and Continental Boulevard reconstruction projects as part of the town's Roadway Pavement Management Program.

The State of New Hampshire has also advertised and awarded contracts for the reconstruction of that portion of Route 3 south of the Anheuser-Busch plant to the Nashua city line, and to relocate the toll plaza at Greeley Street. These projects will prove to be a big help in resolving some of our traffic problems. We have continued to work with the State Department of Transportation on several other important projects, namely the Industrial Interchange and Camp Sargent Road Bypass. It is our expectation that these contracts will be awarded in the summer and fall of 1989, respectively.

Progress has also been experienced in the area of capital projects. Two which are worthy of mention are additions to the new town hall, and handicapped accessibility to the old town hall. With completion of this work, we will take a large and positive step in addressing the town hall space needs and handicapped accessibility problems relating to restrooms and access to the second floor of the old town hall. The Adult Community Center expansion project is at long last under construction, and both of these projects are scheduled to be completed in the spring of 1988.

In October, the tax rate for 1987 was set at \$34.18 per \$1,000 by the Department of Revenue Administration. The rate was based on a total gross property tax of \$20,114,342 and a net assessed valuation of \$590,884,826. The town, school and county tax rates were \$7.42, \$23.77 and \$2.99 respectively.

The latest state population figures show Merrimack to be the fastest growing town in the state. We had an estimated population of 18,451 in 1985, jumping to over 20,000 (20,097) in 1986, an increase of almost 9%. Merrimack has experienced a 30.4% increase in population from 1980 to 1986.

Along with the recent increase in population and industrial growth has come an increased demand for services and facilities. The town has managed to develop a healthy balance between the benefits and challenges that have come with a growing community. The goal of town government, as stated in the 1982 Master Plan, has been to “maintain a well-planned, affordable, esthetically-pleasing community with a rural-residential atmosphere and open space uses, in a well-planned and managed, effective municipal and school government.” We continue to solicit your cooperation and support in order to meet these lofty goals in the future.

In closing, let us say that we are proud to have been associated with, and express our gratitude to the members of the town’s boards, commissions, committees, department and division heads, employees and their families, local churches, service organizations and citizens who have contributed to the operation of the town during the past year.

MERRIMACK BOARD OF SELECTMEN

Nancy R. Gagnon, Chairman

Robert W. Brundige

John T. Mackey

Kathy L. Wales

Antone S. Holevas

DEPARTMENT OF PUBLIC WORKS 1987 ANNUAL REPORT

Douglas H. Starr, P.E.	Director
Ernest E. Jeffrey, P.E.	Town Engineer
John M. Starkey	Assistant Director/Highways & Construction
Larry R. Spencer	Assistant Director/Wastewater
Bruce W. Moreau	Highway Division Superintendent
Rossiter R. Holt, Jr.	Equipment Maintenance Superintendent

During 1987, the Department of Public Works continued to make significant progress in maintenance and construction programs while strengthening the organizational structure and improving the quality, efficiency, and accountability of services provided. The Department completed a planned reorganization of the Highway and Wastewater Divisions during the year which resulted in several promotions. All of the positions were filled internally which reflects directly on the quality of the Town's employees and there was no net increase in personnel.

John Starkey was promoted from the position of Highway Superintendent to the new position of Assistant Director of Public Works/Highways and Construction. In this position, John oversees the Highway, Construction Services, Equipment Maintenance, and Solid Waste Divisions. Long time employees Bruce Moreau and Oscar Decato were promoted to the positions of Highway Superintendent and Highway Foreman respectively. Boyd Trask and Gary Gage transferred from Highway as Foremen in the newly created Construction Services Division. George Thibeault transferred to Solid Waste Foreman.

Larry Spencer was promoted from Sewer Division Superintendent to the new position of Assistant Director of Public Works/Wastewater. In this position, Larry will continue to oversee the operations of the Wastewater and Compost Divisions. Jim Taylor was promoted to Chief Operator, Wayne Johnson to Assistant Chief Operator, and Roger Descoteaux to Industrial Wastewater Pretreatment Manager. Sharan Facteau was promoted to Laboratory Manager replacing long time employee Frank Schlenker who retired.

Significant accomplishments of the Department during 1987 were:

ENGINEERING

- Completion of engineering design for reconstruction of Wire Road between Turnpike overpass and Bedford Road. Included in the Roadway Pavement Management Program, reconstruction is scheduled for 1988 or 1989.
- Completion of engineering design for construction of lateral sanitary sewers for Dol Acres section of town, off Turkey Hill Road. Funding is from sewer line extension fund and scheduled for 1988 or 1989.
- Began field survey and engineering design of Continental Boulevard

and Meetinghouse Road for future reconstruction under Roadway Pavement Management Program.

- Began engineering study of town maintained bridges to identify bridges in need of future rehabilitation or reconstruction due to Town and State improvements to Merrimack's roadway system. Study scheduled for completion in Spring of 1988.
- Prepared scope of work for update of Town's Master Drainage Plan. Study scheduled for completion in summer of 1988.
- Engineering contract awarded and study initiated for closure plan at Town Landfill. Closure anticipated by 1994 with participation by Merrimack in Nashua Solid Waste District Mass Burn (Waste to Energy) Facility expected.
- Initiated pilot study of various intersection improvements throughout town evaluating safety and vehicular flow.
- Interfaced with N.H.D.O.T. on several projects located in or directly affecting Merrimack including: widening of Route 3 from Nashua line, 2.2 miles north; Industrial Interchange; removal of toll booths and Exit 11 improvements; Camp Sargent Road Bypass; Bedford Road Ramps; Circumferential Highway; Route 101A Corridor Study.
- Participated as technical advisor to Nashua Regional Planning Commission, Nashua Area Transportation System, and Nashua Solid Waste District.
- Participation as local coordinator for implementation of Community Right-To-Know Program, Title III of SARA (Superfund Amendments and Reauthorization Act).

HIGHWAY DIVISION

- Through the acquisition of the Town's first self-propelled street sweeper, completely cleaned all Town public roads.
- Implement pilot program of cracksealing on Joppa Road, Lawrence Road and Hillside Terrace.
- Implement pilot program of non paint reflectorized traffic intersection markings on Route #3 by the Commons.
- Completion of annual gravel roads maintenance program 18,835 s.y. of surface re-gravelled annually.
- Snow and ice removal, note January 1987 largest snow accumulations on record.
- Emergency repairs to Wire Road at Baboosic Brook following spring flooding on roadway.
- Completion of traffic painting double yellow centerline and white fog lines all major highways, arterial roads and collector streets.
- Maintenance Town owned cemeteries.
- Beaver/flooding control: White Pine Swamp, South Lake Road, Mitchell Street and Greespond Road.
- Cleaning/excavation of open drainage system ditches approximately ten (10) miles miscellaneous locations.
- Culvert replacement and addition: Olde Road, Hamlet Circle, West Chamberlain Road, Charles Road, Blood Road, Carter Road, Thomas

Road, Baboosic Lake Road, Mill Road, Lester Road and Tomahawk Drive.

- Roadside trash/litter pickup in conjunction with the Hillsborough County House of Correction.
- Cleaned existing storm water catch basins approximately 1,000 Town wide.
- Preparation and installation of Police Department Antenna Tower and Secure Compound facility.

CONSTRUCTION SERVICES DIVISION

- Substantial completion of reconstruction of Naticook Road between Amherst Road and Peaslee Road.
- Completion of new storm sewers on Baboosic Lake Road from Turnpike overpass to Joppa Road.
- Preparation of 100,000 square yards (7.5 miles) of local roads for future final/road seal. Work consisted of the placement of bituminous concrete pavement to level and restore road crown and eliminate surface defects and distortion.
- Final seal of 50,000 square yards of local roads using hot bituminous plant mix surface treatment.
- Recycling and manufacturing 20,000 cubic yards of broken roadway asphalt into a stabilized base material for future use as select material on Town road reconstruction projects.
- Resurfacing including shoulder improvements of Back River Road, Old Camp Sargent Road, Columbia Circle, Wright Avenue, sections of Baboosic Lake Road, Bedford Road, Naticook Road, Bean Road and Woodward Road.
- Construction review and inspection of Public Works' additions and improvements in over forty active private development locations to insure adherence to local, State and Federal Construction Guidelines and Specifications.

EQUIPMENT MAINTENANCE DIVISION

- Equipped, serviced, maintained and readied Town fleet of trucks, cars and equipment including the following departments: General Government, Assessing, Fire Department, Police Department, Ambulance, Public Works, Planning & Zoning, Parks and Recreation, Code Enforcement & Inspection, Health Department and Merrimack Village District.

SOLID WASTE DIVISION

- Site improvements; paved access road and gravelled public travel area.
- Received cover material salvaged from Naticook Road reconstruction project.
- Generation of internal quarterly reports which documented, identified/tracked increased volumes from both commercial and residential sources thus providing valuable data base to better address increased demands for service, future expansion, and ultimate closure.

BUILDING AND GROUNDS

- Awarded contract for an addition and modification to Adult Community Center. Estimated project completion in May, 1988.
- Awarded contract for additions to New Town Hall providing additional office space and handicap accessible bathrooms for Old Town Hall. Estimated project completion in June, 1988.
- Received Technical Assistance Report analyzing present energy usage and potential energy savings for Old Town Hall. This report was prepared in conjunction with the New Hampshire Local Government Energy Grant Program. Energy conservation measures are to be implemented in 1988/89 and will be fifty percent funded by the State.

WASTEWATER

- Construction and start-up of third Secondary Clarifier to enable Treatment Plant to operate at capacity of 5 million gallons per day while improving overall plant efficiency.
- Completed sulfide control study of sludge storage tanks. The study helped to develop a cost-effective program to control sulfide generation in the sludge storage tanks and minimize the release of sulfide gas in the sludge dewatering area.
- Through the efforts of the Industrial Wastewater Pretreatment Program, all industries in town have pretreatment systems on line and operational or will be in operation by the end of 1988.

COMPOST

- Completed Sludge Lagoon Compost Operation on West Road.
- Began consideration and technical evaluation of in-vessel composting. This modification of our current compost system, could potentially produce a high quality product available to Town residents and for marketing while allowing Town to meet stricter land use regulations in the future.

With a busy and productive 1987 behind us, the Department of Public Works is planning another active year for 1988 and the next several years with proactive maintenance programs and aggressive capital improvement program addressing the Town's infrastructure needs. There will continue to be a significant amount of construction activity in town whether local, state, or private. This department will continue to be visible in monitoring the state projects and inspecting private development. We will continue to develop our already outstanding corps of Town personnel through education and training, and to meet the everyday needs of our growing community.

Respectfully submitted,
Douglas H. Starr
Director of Public Works

MERRIMACK DEPARTMENT OF PUBLIC WORKS

Director of Public Works

Douglas H. Starr, P.E.

Town Engineer

Ernest D. Jeffrey, P.E.

Secretary

Rebecca Starkey

HIGHWAY DIVISION

Assistant Director of Public Works/Highways & Construction

John M. Starkey

Highway Superintendent

Bruce Moreau

Highway Foreman

Oscar Decato

Ronald Blasik, Equip. Operator I
Robert Burley, Equip. Operator I
William Drohan, Equip. Operator II
Vincent Figlioli, Equip. Operator I
Steven Gallagher, Equip. Operator I
Donald Larouche, Equip. Operator I
Joseph Maguire, Equip. Operator III

James Mosonyi, Equip. Oper. I
John Ramos, Equip. Oper. I
Jeffrey Strong, Equip. Operator I
Robert Sullivan, Equip. Oper. II
Joseph Tomolonis, Equip. Oper. III
Jeffrey Williams, Equip. Oper. I

Dispatcher

Marjorie Allgaier

CONSTRUCTION SERVICES DIVISION

Construction Foremen

Gary Gage

Boyd E. Trask

Secretary

Suzanne Gerow

EQUIPMENT MAINTENANCE DIVISION

Equipment Maintenance Superintendent

Rossiter R. Holt, Jr.

Ronald Bergeron, Mechanic II

Brian Friolet, Mechanic II

Sam Walker, Mechanic I

SOLID WASTE DIVISION

Solid Waste Foreman

George Thibeault

Kenneth Mason, Equip. Operator III

Earl Dubois, Equip. Operator III

BUILDING GROUNDS & MAINTENANCE DIVISION

Custodian Maintenance Supervisor

Philip Meschino

Custodian

James Marty

WASTEWATER DIVISION

Ass't Director of Public Works/Wastewater Division

Larry R. Spencer

Chief Operator

James E. Taylor

Assistant Chief Operator

Wayne Johnson

Maintenance Supervisor

Robert Higgins

Laboratory Manager Industrial Wastewater Pretreatment Manager

Sharan Facteau

Roger Descoteaux

*Frank Schlenker

Secretary

Becky Sullivan

James Dwire, Mechanic II

Lee Vogel, Mechanic II

Donald Doucette, Mechanic II

Lindsay Wilson, Mechanic II

Stephen Garczynski, Mechanic I

Richard Blanchard, Operator II

James Fogg, Operator II

Edward Swiesz, Equipment Operator II

John Manning, Operator II

Cecil Peters, Operator II

James Davala, Operator I

Thaddeus Gill, Operator I

David Lyons, Operator I

Edward Craig, Operator I

William Adams, Operator I

David Blaine, Operator I

COMPOST DIVISION

Compost Foreman

Steven Doumas

Wilfred Patrick, Equip. Oper. II

James Butler, Equip. Oper. II

* Frank Schlenker retired on October 31, 1987.

**REPORT OF THE MERRIMACK POLICE DEPARTMENT
FOR 1987
YOUR POLICE DEPARTMENT**

To the Honorable Board of Selectmen and Citizens of the Town of Merrimack, I herewith submit my report for the period covering January 1, 1987 through December 31, 1987.

This report summarizes the increasing demand for service and other related services which your police department was involved in during 1987.

With the proper utilization of available resources we have met these needs.

We will continue to provide the necessary information which will contribute to the community's knowledge and understanding of the role of their police department.

We thank the Board of Selectmen, Town Manager, other departments within the Town and most of all the residents of Merrimack for their help and support during 1987 and ask for their help and support during 1988.

TABLE OF ORGANIZATION

CHIEF OF POLICE

Joseph R. Devine

PATROL

Deputy Chief William Mulligan - Patrol Commander

Lt. Robert Ritchie - Shift Commander

Lt. Paul Stavenger - Shift Commander

Lt. Michael Milligan - Shift Commander

Sgt. Theodore Trask - Asst. Shift Commander

Sgt. Lawrence Westholm - Asst. Shift Commander

Sgt. Mark Schofield - Asst. Shift Commander

Off. Peter Albert

Off. Brian Boulay

Off. Theodore Curtis

Off. Richard Desmond

Off. Mark Doyle

Off. Daniel Edmonds

Off. Dennis Foley

Off. Walter Kwiecinski

Off. Ronald LeVierge

Off. John Maille

Off. Christopher Morency

Off. Carl Scott

Off. Kenneth Stimson

Off. Paul Trepaney

CRIMINAL INVESTIGATION UNIT

Det/Lt. William Miller - Unit Commander

Det. Michael Dudash

Det. James Hughes

Juv/Det. Ronald Ketchie

ADMINISTRATIVE SERVICE DIVISION

Lt. Thomas Iverson - Service Division Commander

Off. Bradford Cross - Community Service Officer

Sheila Pinet - Animal Control Officer

Carol Yule - Secretary to the Chief

Sally Thompson - Secretary to Detective Unit

Joan Vasco - Records

Judy York - Records

Kathleen Hart - Records

SPECIAL OFFICERS

T. Connell

A. Doty

L. Doty

A. Dunn

D. Killkelley

M. Murray

S. Park

P. Poirier

SCHOOL CROSSING GUARDS

Kathleen Sturges

Mabel Frazier

POLICE ACTIVITY AND SERVICE FOR 1987

During 1987 your police department responded to a total of 10,482 requests for police service.

REQUESTS FOR SERVICE BY BEATS

Beat #1	=	4,302
Beat #2	=	1,170
Beat #3	=	3,004
Beat #4	=	<u>2,006</u>
		10,482

REQUESTS FOR SERVICE BY TIME OF DAY

0700 - 1500 hours	=	3,847
1500 - 2300 hours	=	4,587
2300 - 0700 hours	=	<u>2,048</u>
		10,482

OTHER POLICE ACTIVITY FOR

	<u>1987</u>	<u>1986</u>
Ambulance Assists	624	649
Bomb Threats	1	8
Fire Dept. Assist	440	558
Animal Complaints	761	762
Bank Escorts	323	518
House Checks	777	871
Missing Persons	108	101
Unsecured Premises	414	507
Good Morning Calls	3,725	3,898
Motor Vehicle Lock-outs	594	575
Bank Checks	337	268
Burglar Alarms Answered	774	629

The above activity has been identified through our records system as requests for service. Other activity, but not identified by documentation includes the many requests for service we receive from other Town agencies and from the public at large when they perceive something as a particular problem and they wish to have it corrected.

COURT REPORT FOR YEAR 1987

MOTOR VEHICLE ACTIVITY

	<u>1987</u>	<u>1986</u>	
Speed	2,228	1,941	+ 287
Uninspected	307	503	-195
Unregistered	327	402	-75
Financial Responsibility	83	91	-8
Revocation & Suspension	278	228	+ 50
Driving While Intoxicated	142	187	-45
No Valid License	192	189	+ 3
Displaying Suspended License	19	26	-7
Stop Sign	43	55	-12
Traffic Light	216	195	+ 21
Solid Line	82	85	-3
Fuel User Permit	19	27	-8
School Bus Violation	17	13	+ 4
Change of Address	37	37	
Parking Violations	77	111	-34
Miscellaneous Violations	247	191	+ 56
Reckless Operation	<u>23</u>		<u>+ 23</u>
Total	4,337	4,281	+ 56

CRIMINAL ACTIVITY

Criminal Trespass	9	19	-10
Bad Checks	25	29	-4
False Report to Law Enforcement	4	4	
Sex Offenses	4	8	-4
Resisting Arrest	20	15	+ 5
Theft	27	25	+ 2
Criminal Mischief	8	13	-5
Assault and Reckless Conduct	32	28	+ 4
Drug Cases	67	36	+ 31
Disorderly Conduct	37	20	+ 17
Animal Complaints	6	21	-15
Miscellaneous	107	51	+ 56
Possession of Alcohol	120	39	+ 81
Probable Cause Hearings	<u>42</u>	<u>20</u>	<u>+ 22</u>
Total	508	328	+ 180

FELONIES

Indicted by Grand Jury	25
Probable Cause in District Court	<u>17</u>
Total	42

Of particular interest to the citizens of our Town are crimes against the person and crimes against the property of another. These crimes are classified as Part #1 and Part #2 crimes and are reportable to the State of New Hampshire each month.

PART #1 OFFENSES

		<u>1987</u>		<u>1986</u>	
		<u>Reported</u>	<u>Cleared</u>	<u>Reported</u>	<u>Cleared</u>
0100	Murder	1	1	0	0
0200	Rape	3	1	6	5
0300	Robbery	3	0	2	0
0400	Assault	14	13	11	9
	(aggravated)			73	34
0500	Burglary	61	16	47	25
	residence	37	10	26	9
	non-residence	24	6	350	66
0600	Larceny	358	60	219	55
	over \$50.	255	55	131	11
	under \$50.	103	5	26	13
0700	Auto Theft	41	18	37	31
0800	Assault	40	37	8	3
	(simple)			513	161
0900	Arson	6	2		
		527	148		

PART #2 OFFENSES

		<u>1987</u>		<u>1986</u>	
		<u>Reported</u>	<u>Cleared</u>	<u>Reported</u>	<u>Cleared</u>
1000	Forgery & Counterfeiting	17	1	13	11
1100	Fraud	99	96	94	94
1200	Embezzlement	0	0	0	0
1300	Possessing stolen property	14	14	2	2
1400	Criminal Mischief	294	21	377	18
	over \$100.	83	13	101	16
	under \$100.	211	8	276	2
1500	Weapons-Carrying & Possessing	0	0	2	2
1600	Prostitution	0	0	0	0
1700	Sex Offenses	23	15	6	3
1800	Narcotic Offenses	58	57	40	37
1900	Gambling Offenses	0	0	0	0
2000	Offenses Family	16	16	10	10
2100	O.U.I.L.	131	131	152	152

2200	Liquor Law Violations	133	133	68	68
2300	Intoxication	47	47	28	28
2400	Disorderly Conduct	30	30	16	14
2600	Other Offenses	<u>142</u>	<u>114</u>	<u>170</u>	<u>112</u>
		1,004	684	978	551

TRAFFIC ACCIDENT AND ENFORCEMENT SUMMARY FOR 1987 AND 1986

Accident Summary	<u>1987</u>	<u>1986</u>
Fatal Accidents	1	0
Personal Injury Accidents	137	103
Investigated Property Damage Accidents	462	472
Non-Investigated Accidents	<u>168</u>	<u>123</u>
	768	698

Enforcement Summary

Motor Vehicle Summons	3,321	3,027
Summons Issued at Accidents	72	74
Summons Issued with Reports	419	376
O.U.I.L. Arrest at Accidents	17	29
O.U.I.L. Arrest (non-accident)	131	152
Parking Enforcement	164	246
Traffic Warning Issued	5,812	7,302
D.E. Tags Issued	<u>1,661</u>	<u>2,282</u>
	11,594	13,488

ANIMAL CONTROL OFFICER'S REPORT FOR 1987

	<u>1987</u>	<u>1986</u>
Animal Complaints	761	792
Dogs Impounded	189	202
Dogs Released to owners	161	161
Dogs taken to Animal Rescue League	21	15
Cats impounded	31	26
Cats taken to A.R.L.	6	15
Other animals taken to A.R.L.	6	4
Cruelty reports	8	20
Adoptions	14	22
Bites reported	28	39
Abates served	44	38
Running at large offense	33	33
Menace offense	10	10
Vicious offense	1	10
Summons served	7	17
Stray livestock	40	19
Wild life calls	<u>78</u>	<u> </u>
	1,439	1,424

**REPORT OF
THE COMMUNICATIONS CENTER FOR 1987**

To the Honorable Board of Selectmen, the Town Manager, and the Citizens of the Town of Merrimack, I herewith submit my report for the Communications Center for the calendar year ending 31 December 1987.

MERRIMACK COMMUNICATIONS CENTER

Supervisor

Paul J. Bolieau

Dispatchers

Agnes Warrington

Carol Blanchette

Michele Gagne

Judith Smith

In Case of Emergency Dial: 424-2222

For Business Dial: 424-2378 or 424-3774

COMMUNICATIONS CENTER ACTIVITY DURING 1987

Telephone Calls Placed	11,702
Telephone Calls Received	62,018
Radio Transmissions	394,145
False Burglar Alarms	774
Good Morning Calls	3,735

The Communications Center is under the direction and control of your Chief of Police, Joseph R. Devine. Paul Bolieau has been assigned as Supervisor of the Center.

The Communications Center serves all Town departments, 24 hours a day, seven days a week.

As the above figures indicate 1987 was another busy year for the Communications Center with an average of 10% increase in all categories. Also in 1987 we installed a radio repeater system which at this time is just about completed and about to be put in service.

Your Communications Center personnel want to thank everyone for their cooperation and to the Board of Selectmen and Town Manager for their consideration and understanding.

Respectfully submitted,
Paul J. Bolieau
Communications Supervisor

MERRIMACK AMBULANCE RESCUE SERVICE

To the Honorable Board of Selectmen and the citizens of Merrimack,
I herewith submit my report for the year 1987.

Organization

Director	Norman Carr, PA-C
Ambulance Officer	Michael Barb, PA-C
Assistant Ambulance Officer	Richard Edmonds, EMT-A
Training Officer	Stanley Heinrich, EMT-D
Secretary/ P.I. Officer	Debra Wrobel, EMT-D

In 1987, your ambulance service responded to 850 requests for emergency medical aid. This represents a 5% increase over 1986 requests and continues the pattern of annual growth in services rendered. Of the total; 14% were for motor vehicle accidents with personal injuries, 16% were for injuries of other etiology, 32% were for persons with illnesses, 9% were for transportation between medical facilities, and 29% resulted in no transportation of patients although assesment and firt aid may have been rendered.

September 1987 marked the end of our first full year of 24 hour paramedic coverage and the advanced life support capabilities that we were able to provide full time. I am extremely happy to report that the goals of this expansion of services are being fully met. Our response time has been safely and consistently reduced to be within the critical 5 minute window on most calls. Mortality and morbidity of our patients has been reduced due to earlier intervention of advanced pre-hospital procedures. The need for support from fire department personnel and equipment has been reduced without compromising standards of emergency care. In fact, other communities with similar demographics have used our service as a model for their future planning.

An ambulance service is not equipment and special vehicles, but rather the individuals who train and use those tools. Merrimack can be particularly proud of the M.A.R.S. personnel who are your ambulance service. The dedicated volunteers who provide 70% of Merrimack's ambulance coverage maintain the highest levels of preparedness through regular training and certification and do so without recompense for their time and effort. The full-time town employees continually strive to provide emergency medical care and advanced life support above the national standard.

The financial and moral support of the M.A.R.S. Auxiliary as well as the operational support of your police and fire departments continue to play a major role in our ability to provide services and the M.A.R.S. membership remains extremely grateful.

ACTIVE M.A.R.S. MEMBERS
As of December 1987

Town Employees:

D. Bertrand, EMT-P
F. Dupuis, EMT-P

K. Galvin, EMT-D
D. Nickerson, EMT-P

Volunteers:

M. Ansdell, EMT-A
M. Barb, PA-C
L. Bellemore, EMT-D
J. Campbell, EMT-A
D. Carr, EMT-A
N. Carr, PA-C
E. Damon, EMT-I
P. Deane, EMT-D
R. Edmonds, EMT-A

S. Heinrich, EMT-D
W. Hicks, EMT-A
R. Leahy, EMT-A
W. Protas, EMT-D
J. Roberts, EMT-D
L. Wilkins, RN, EMT-D
D. Wrobel, EMT-D
Fr. Richard (Chaplain)
Rev. Polhemus (Chaplain)

Respectfully submitted,
Norman V. Carr, PA-C
Ambulance Director

MERRIMACK FIRE DEPARTMENT

To the Honorable Board of Selectmen and the
Citizens of the Town of Merrimack

I herewith submit my report for the Merrimack Fire Department for the period from January 1, 1987 through December 31, 1987.

1987 has been a year of change. We have started manning our South Merrimack Station with 24 hour coverage and already it has paid dividends with at least one good stop of a fire due to the quick response.

Again this year we have had a slight decrease in number of incidents. This is due to the full year of having 24 hour coverage by ambulance paramedics on our ambulance squad, thus reducing our medical runs.

The estimated dollar loss was down from 1986, by almost \$72,000. Again, credit goes to the Town's excellent code enforcement and quick response of our fire suppression forces.

We have taken delivery of our new pumper from Kovatch Mobile Equipment Co., a 1250 GPM pumper with 1000 gallons of water on board.

We have added ten new personnel to our ranks. This was to provide for shorter working hours and also increase our coverage. All of our new men have successfully passed the Certified Career Level test requirements and much of the credit goes to our fine Training Officer, Captain Young.

The upcoming year will see some additional changes in the form of minor adjustments to our structure of the Department. We also look forward to planning new facilities for the Department and being able to revamp our communications system.

I would like to thank all those who have been so helpful during 1987. The men and women of our department, the Merrimack Ambulance Rescue Service, the Merrimack Police Department, the School Department, the Department of Public Works, the Ladies Auxiliary, the Town Manager and staff in general government, the Board of Selectmen and most of all the citizens of the Town of Merrimack without whose support our job would be impossible.

Remember our motto -

Prevent Fires, Save Lives and Protect Property!

Respectfully submitted,
Charles Q. Hall, Chief
Merrimack Fire Department

MERRIMACK FIRE DEPARTMENT**1987 Fire Activity Report**

Type of Incident	Number of Runs
Structure Fires	22
Vehicle Fires	35
Box Alarms	220
False Alarms	8
Chimney Fires	32
Wood Stoves	3
Furnace	4
Appliances	10
Flammable Liquid Fires	2
Flammable Liquid Spills	9
Gas Leaks	10
Odor of Gas	14
Arcing Wires	93
Water Search	2
Motor Vehicle Accident	191
Rescue	6
Rubbish/Dumpsters	10
Smoke Investigation	93
Brush	54
Grass	9
Bomb Threat	2
Service Calls	41
Rekindle	2
Chemical Problems	1
Misc.	124
Mutual Aid Given	25
Medical Assist	121
Lightning Strike	0
TOTAL	1,143
Inspections-Commercial	376
Welfare Inspections	15
Tank Inspections	18
Wood and Coal Stoves	43
Oil Burners	134
Misc. Inspections	51
Kerosene Heater Permits Issued	36
Business Phone Calls	11,983
Emergency Phone Calls	1,416
Radio Logs	11,658
Burning Permits Issued	1,623

**FIRE DEPARTMENT
EMERGENCY NUMBERS**

424-5557
424-5571

**FIRE DEPARTMENT
BUSINESS NUMBERS**

424-3690
424-4704

NOTE: Dialing 911 will not get the Fire Department in an emergency.

PRESENT MEMBERS OF YOUR FIRE DEPARTMENT

PERMANENT

Chief C. Hall
Deputy Chief J. Comer
Captain H. Young
Lt. J. Hall
Lt. D. Smith
Lt. R.P. Soucy
Lt. W. Cashin
N. Pepin
D. Parenti
R. Letellier
W. Perkins
M. Akerstrom
M. Bechard
D. Belanger
J. Belanger
D. Trepaney

C. Smith
C. Nelsen
G. Weigand
S. Simpson
L. Rothhaus
D. Joki
D. Duda
B. Cornelius
C. Chalk
N. Carr, Jr.
R. Hansen
G. Beland
R. Todd
T. Kennedy
R. Barrows
G. Woodward, Mechanic
F. Nephew, Secretary

CALL FIREFIGHTERS

2nd Dep. Chief J. Frank Hall
3rd Dep. Chief M. Carrier
Lt. L. Carle
Lt. J. Greenfield
Lt. J. Hall, Clerk
Lt. J. Higgins
Lt. D. Spence
G. Burpee
S. Brimlow
M. Currier
H. Decato
J. Fries
R. Greenfield

E. Holbrook
W. Johnston
M. Marcel
B. Mitchell
P. Rogers
D. Starr
F. Twardosky
S. Weeks
C. Worster, Warden
L. Worster
R. Zinsmeister
Fr. Edward Richard, Chaplain
Rev. Phil Polhemus, Chaplain

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
TIME	Structure Fire	Mobile Structure Fire	Mobile Property Fire in Structure	Mobile Property Fire Outside Structure	Tree, Brush, Grass Fire	Rubbish Fires	Other Outside Fires	Subtotal-Fire Incidents	Overpressure Ruptures	Rescue Calls	Hazardous Condition Calls	Service Calls	Good Intent Calls	False Calls	Other Non-fire Incidents	Subtotal-Non-Fire Incidents	Total Incidents	Deaths	Injuries
	0001-0300	5	0	0	0	1	1	8	0	10	3	0	0	0	27	40	48		
	0301-0600	2	0	0	1	0	1	5	0	4	4	1	0	0	13	22	27		
	0601-0900	4	0	0	3	1	0	1	9	40	17	4	0	0	74	136	145		
	0901-1200	5	0	0	5	9	4	10	33	49	10	16	0	3	73	151	184		
	1201-1500	11	0	0	5	14	0	8	0	33	20	9	0	2	58	122	160	1	3
	1501-1800	11	0	0	9	14	7	14	55	62	11	6	0	1	81	161	216		
	1801-2100	15	0	0	6	7	0	12	40	31	27	6	3	0	69	136	176	1	
	2101-2400	5	0	0	2	1	2	5	15	30	25	5	3	1	107	172	187		
	TOTAL	58	0	0	31	48	14	52	203	2	259	117	47	6	7	502	940	1143	3

REPORT OF TOWN FOREST FIRE WARDEN AND STATE FOREST RANGER

Between July 1986 and June 1987, we experienced fewer fires than normal. The three leading causes of forest fires were again children, fires kindled without written permission of a Forest Fire Warden and debris burning. All causes are preventable, but only with your help.

Please help our town and state forest fire officials with forest fire prevention. Contact your Forest Fire Warden for more information.

Enforcement of a state timber harvest regulation is the responsibility of State Forestry officials. Our state has excellent timber harvest regulations; however, your assistance is needed.

If you know of a logging operation and suspect a state timber harvest law may be violated, call your Forest Fire Warden, or Concord Forest Protection Headquarters at (603) 271-2217.

If you own forest land, you became responsible for the timber tax payment starting April 1, 1986. This is a change in the Timber Tax Law that will impact all forest landowners. Contact your Board of Selectmen for timber tax forms.

FOREST FIRE STATISTICS - 1987

Number Fires Statewide	403
Acres Burned Statewide	189
Cost of Suppression	\$ 44,682
<u>District</u>	
Number of Fires	128
Cost of Suppression	\$8,175.27
Town	

HEALTH DEPARTMENT 1987 ANNUAL REPORT

The Health Department continues to respond to a wide variety of complaints and requests. Unpleasant odors, failed septic systems, and concerns regarding surface water, individual wells, and eating establishments constitute the majority of complaints and requests for investigations.

1987 saw the addition of another large super market in our community thus now numbering 3 super markets, several smaller markets/convenience stores, and numerous eating establishments.

During 1987 more than 90 Food Service Licenses were issued including about 9 for new establishments plus several other food places which changed ownership during the year.

As usual several day-care centers were inspected as part of the required re-licensing procedure by the state.

Several prospective foster homes were also visited to insure that they too meet all applicable standards.

Sincer thank yous are especially extended to Sally Raymond and Lena Cook whose efforts add greatly to the operation of the department.

Respectfully submitted,
Nancy E. Bailey
Health Officer

MERRIMACK VALLEY HOME HEALTH/VISITING NURSE ASSOCIATION, INC. 1987 ANNUAL REPORT

During 1987, 6,459 units of service were provided by Merrimack Valley Home Health/Visiting Nurse Association in Merrimack. We have continued to meet the home health needs of your community by offering registered nurses in 24 hour coverage, home health aides, physical therapy, occupational therapy, speech therapy and homemakers. We are also delighted to announce that a Companion Care Service will be available in March, 1988. This new program will allow us to give larger blocks of service time to patients who do not require skilled services. It is through United Way Funds and local support that we are able to initiate this much needed service.

Through our caring, personalized service, individuals are able to remain in their home and function at their optimum level of independence.

The Merrimack Valley Home Health/VNA Board of Directors has been extremely instrumental in bringing quality service and expanded programs to Merrimack. The Board members who represented Merrimack were Eda Azzali, Marcia Bradley, Effie Hall and Mina Kerr.

REPORT OF THE TRUSTEES OF THE MERRIMACK PUBLIC LIBRARY 1987

The Merrimack Public Library Trustees are happy to report that, because of past generosity on the part of taxpayers and because of good planning of directors and trustees through the years, the library staff, collections, and facility are in excellent shape.

Repair of the front sidewalk has finally been achieved, progress towards automation is on target, and the theft detection system is in place and working well.

This year the trustees established a formal Library Planning Committee as part of their effort to plan for future growth and in order to satisfy the final requirement needed to reach the third and highest level of the State Library's certification program.

Composed of Trustees, the Library Director, staff members, and volunteers from the public, this committee analyzed how the library is meeting the needs of its patrons and explored ways to meet these needs as the town continues to grow. A major decision made was that the Primary goals to be emphasized would be those of Popular Materials Library and Preschool Door to Learning, with secondary focus on the goals of Reference Library and Formal Education Support Center.

In other work done by this committee, an in-house survey was written and studied by the members this winter. Completed by many users of all ages, this survey established that users were extremely happy with the staff and generally pleased with the programs and materials available.

Requests for more programs and future space needs of our library will be addressed in a planning document which will be completed this spring as a result of the work done by the Planning Committee. One decision already made by the Trustees based on these results will be to add four hours of service on Saturdays during the summer rather than to close the library all weekend as has been done in the past. They will also try to deal with parking problems in the near future.

Another decision made by the Trustees is to expand the board next year from three to five members so that more people can share their talents and help with the work load. We ask your support for this warrant article at town meeting this year.

On a sad note, the Trustees, staff, Friends of the Library, and many patrons will miss long-time library activist Louise Klumpp because of her decision to move out of Merrimack. We were pleased that we had the opportunity to honor her last spring for her long and loyal dedication to the Merrimack Public Library, and we wish her well in her future endeavors.

The Trustees would like to thank everyone who shared on the planning committee and all the individuals and organizations who have volunteered their time and made donations to the Merrimack Public Library this year.

Also to be thanked are Bob Kelley for his service to the library in the past, Carole Lavash for her hard work this year as the new Trustee, and Harold Thresher. His commitment to the town of Merrimack and his unique and well-expressed point of view will be missed as he retires from the board this year.

Sincerely,
Ellen C. Dube, Secretary
Carole Lavash, Secretary
Harold Thresher, Treasurer

**TRUSTEES ACCOUNTS
FISCAL YEAR 1986/1987**

SPECIAL ACCOUNT

Balance as of July 1, 1986	2,606.31
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RECEIPTS

Programs	715.00	
Room Rental	1,264.00	
Interest	82.19	
Trust Funds	1,813.92	(3,893.11)

DISBURSEMENTS

Supplies	50.64	
Programs	1,430.71	
Furniture & Equipment	1,977.26	
Miscellaneous	1,284.04	(4,742.65)
Balance as of June 30, 1987		1,756.77

FINES ACCOUNT

Balance as of July 1, 1986	785.41
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RECEIPTS

Fines	6,448.63	
Replacement cards	334.00	
Book sale	99.00	
Computer/copy machines	1,458.73	
DIALOG	124.47	
Reimburse petty cash/miscellaneous	3,072.01	(11,536.84)

DISBURSEMENTS

Materials	5,671.57	
Supplies	1,272.32	
Programs	43.88	
DIALOG	226.73	
Miscellaneous	69.95	
Computer	408.76	(7,693.21)
Balance as of June 30, 1987		4,629.04

Respectfully submitted,
 Ellen C. Dube, Chairman
 Harold L. Thresher, Treasurer
 Carole N. Lavash, Secretary
 Merrimack Public Library Board of Trustees

REPORT OF THE MERRIMACK PUBLIC LIBRARY

1987

The Merrimack Public Library continued to grow in scope, collection and services in 1987. Our many regular library users know that we offer far more than just books. We hope to “convert” many non-library users into “believers” in libraries in the year to come.

We added 1,514 new library users in 1987, and have added a total of 3,265 new users in the past two years alone. A total of 6,391 children attended our children’s programs in 1987, and 110 children completed our annual summer reading program. Over 1,700 reference questions were answered, and 513 books were borrowed from other libraries for use by our patrons.

Through all of this, the library’s staff continued to be one of its greatest assets. I am not only proud of my staff, but am also grateful for their good work. Our hours are intended to be convenient for you, our users, and are: Monday - Thursday 9-9, and Friday, Saturday 9-5.

Our primary emphasis in the coming year will continue to be library automation. On-line circulation and an on-line card catalog will provide faster, better service to all library users. Our library is an active member of GMILCS, the Greater Manchester Interlibrary Cooperative System, which is part of the larger NHAIS, the New Hampshire Automated Information System. This is an exciting, sometimes overwhelming step for our library to be taking. Our strong interlibrary cooperation makes a project like this economically feasible and useful to a number of libraries.

We are grateful for the town’s support, and look forward to providing even better service in the year to come.

Respectfully submitted,
Margaret E. Marshall
Director

LIBRARY STAFF

Margaret E. Marshall

Director

Technical Services Department

Joyce Brown

Head of Technical Services

Virginia Crierie

Library Aide

Adult Services Department

Janet D. Angus

Head of Adult Services

Circulation Staff

Robyn D'Amora

Library Aide

Pat Daniels

Library Aide

Shirley Dear

Library Aide

Bunny Knight

Library Aide

Ellen Kolb

Library Aide

Jane Loughlin

Library Aide

Mark Sabalauskas

Library Aide

Alexandra DeBlasio

Page

Richard Tomasso

Page

Reference Staff

Mary Gwosch

Reference and Interlibrary

Loan Librarian

Children's Department

Cheryl Roberts

Children's Librarian

Margaret Cobban

Library Aide

Pauline Cote

Library Aide

Erica Tannerello

Page

Darryl Barton

Summer Library Aide

Custodial Services

Richard Schofield

Custodian

Joan Vadney

Custodian

Volunteers

Madeline Bennett

Edith Bullard

Jane Cooper

STATISTICAL REPORT

Circulation

Adult Fiction	31,911
Adult Non-Fiction	31,880
Paperbacks	7,823
Children's Fiction	40,956
Children's Non-Fiction	10,916
Magazines	9,951
Records	1,478
Sound Recordings	920
Video Recordings	460
Other	<u>1,648</u>
TOTAL	137,943

LIBRARY RESOURCES

Number of volumes as of 1/1/87	46,560
Number of volumes added	
Adult Fiction	1,218
Adult Non-Fiction	1,515
Children's Fiction	617
Children's Non-Fiction	<u>617</u>
Total number of volumes added	3,967
Total number of volumes discarded	2,409
Total number of volumes as of 12/31/87	48,118
Number of recordings owned	738
Number of magazine subscriptions	224
Number of newspaper subscriptions	8
Number of Art Prints	103
Number of Microfiche	13,854
Number of Videocassettes	87
Number of Audiocassettes	121

MERRIMACK CONSERVATION COMMISSION ANNUAL REPORT

In 1987 the Commission continued to monitor those land use practices that affect both the wetlands and water bodies within the Town. This effort was accomplished by on-site review, on behalf of the State Wetlands Board, of formal Dredge and Fill Permit Applications and providing advice to residents and developers contemplating projects involving wetlands. Of the 15 applications received, the Commission recommended approval of three applications, approval with conditions of eleven, denial of one, and amendment of one application which had been approved earlier in the year. Final permit decisions of the New Hampshire Wetlands Board paralleled the Commission's recommendations for each application. On-site review by Commission members of each application, plus timely detailed submissions, has resulted in an improved coordination and cooperation effort with the Board.

The Commission has continued with its support for the University of New Hampshire's Lay Lake Monitoring Program. This program provides technical training to lay persons in conducting basic water quality monitoring on Baboosic Lake and Naticook Lake. Data collected by these participants is collected and analyzed by University personnel and a yearly report is provided for the Town's benefit.

In a continuing effort to bring together all Town Boards, Commissions and Committees, the Board of Selectmen sponsored in October a second joint meeting to discuss issues and concerns pertinent to their respective interests. This year the Commission discussed the lack of available land within the Town for various proposed or future uses. This seemed to be a mutual concern of all participants.

During the year, the Commission responded to several resource-related issues and problems including "nuisance wildlife," illegal dumping, illegal wetland fills, and possible water pollution. Advice was given by the Commission on several proposals which would have impacted wetlands. By responding to these proposals early in the planning process, Dredge and Fill Applications were reduced saving considerable time and effort on the part of both the applicant and Town Boards and/or Committees.

This year, the Commission continued its effort to bring attention to the resource and recreation values of the Merrimack River. Two canoeing events were sponsored, a spring trip to celebrate National Rivers Month and a fall foliage trip in October. Commission members also participated with the local chapter of the Merrimack River Watershed Council in promoting Merrimack River issues.

Again this year the Commission sponsored a local High School student at the Society for the Protection of New Hampshire Forests' Natural Resources Camp. John Gibson of Baboosic Lake Road was selected as this year's representative. The camp is designed to provide an introduction to

those students contemplating natural resource careers.

The Commission also has the responsibility for protecting and retaining in their natural state a variety of Town parcels. The largest of these is the 80-acre tract known as The Falls of the Souhegan Conservation Area. This beautiful natural area can be enjoyed by the public during daylight hours by parking at the gate located at the end of Currier Road. A trail starting at the gate leads directly to the river. By proceeding downstream a short distance along a narrow trail, a visitor can view Wildcat Falls, one of only a few located along the Souhegan River.

Our seven member Commission meets on the second and fourth Tuesday of each month in the Ambulance Barn located adjacent to the old Town Hall.

Members of the Conservation Commission and the expiration date of their terms are as follows:

Walter Quist, Chairman	June 1990
Cathy Cowern	February 1990
Cathy Doyle	April 1990
Brenda Grady	August 1988
Elizabeth Hummel	April 1988
Ted Parmenter	September 1990
Gersha Bayer*	
John T. Mackey**	January-June 1987
Tony Holevas**	July-December 1987

* Resigned
** Ex-officio Selectman Member

ANNUAL REPORT OF THE NASHUA REGIONAL PLANNING COMMISSION TO THE TOWN OF MERRIMACK, NEW HAMPSHIRE

We are pleased to report that 1987 has been a year of major accomplishment for the Nashua Regional Planning Commission, with significant progress made on numerous regional and local projects. The NRPC is a cooperative venture of twelve local governments in the Nashua Area which is supported, in part, by funding from each member community's dues. We perform long range transportation planning for the region, assist each town in its local planning and zoning efforts and develop plans and programs for the solution of regional problems such as solid waste disposal and water quality protection.

Perhaps the most significant regional accomplishment over the past year has been the completion of the Regional Aquifer Delineation Study, conducted by the U.S. Geological Survey. The final report and maps were released at a press conference at the NRPC offices in November, followed by NRPC-sponsored workshops explaining how this \$250,000 Study provides our communities with aquifer maps upon which legally-defensible aquifer protection regulations can be based. Due to the efforts of the Nashua Regional Planning Commission, which coordinated funding and support for this project, our region is the first part of New Hampshire to be mapped.

As we all know, transportation is a major problem in the Nashua Area and the NRPC is striving to improve traffic conditions and transportation opportunities for our region's residents. Notable accomplishments include the Transportation Improvement Program (TIP) which provides a ranked list of transportation improvement projects. Many of these projects, such as the Hudson Circumferential Highway, widening of the F. E. Everett Turnpike and construction of new highway interchanges are included in the Governor's Ten Year Highway Plan and scheduled for construction in the near future. We have also been active in encouraging the State to keep our project on schedule and to address concerns raised by our communities. For example, the NRPC sponsored a meeting of State and local officials to discuss the location of toll booths along the Circumferential Highway. We were also successful in convincing the State to expand the Route 101A Bypass Study Steering Committee to include local elected officials to ensure local input throughout the corridor selection process. Furthermore, the Commission has aided several towns in determining traffic impacts associated with proposed developments via our traffic impact review service and has established a regional traffic count system to provide reliable trend data for traffic studies in our region. In an effort to improve our total transportation system, the NRPC continued to provide transit planning services and, in concert with the Chamber of Commerce and City of Nashua, we have initiated a feasibility study of extending passenger rail service between Nashua and Boston.

In response to inquiries from several communities, the Commission is in the process of writing an Impact Fee Handbook under contract with the Office of State Planning. This handbook covers legal issues, methodologies for developing a reasonable and legally-defensible impact fee system, sample ordinances and issues associated with town administration.

As you might expect, the NRPC is inundated with requests for data about the Nashua Region. The Economic Profile, which was last prepared in 1981, has been rewritten and updated to include commonly requested information and help reduce staff time consumed by data research. In addition, computer science graduate students at Rivier College prepared a Program Plan and Software Product Performance Specification for our Regional Data Center which we hope to establish during the coming year as a public/private partnership.

The Merrimack River is one of our region's most important natural, scenic and recreational assets. As a follow-up to hearings sponsored by the Commission last year, the NRPC is conducting a detailed parcel-by-parcel analysis of land use, ownership and natural resources. We seek to identify parcels which could provide public access and park land and are reviewing the consistency of local master plans and land use regulations in the four communities bordering the river.

In an effort to help protect and enhance our region's historic resources, the NRPC has established an historic preservation program and has hired a part-time historic preservation specialist. This service is available on a 50/50 matching basis to assist communities with historic resource inventories, creation of local historic districts, National Register Nominations and preparation of historic preservation chapters for town master plans.

The NRPC is very enthusiastic about the prospects for a geographic information system (computer-based mapping) for the region and state as a whole. Commission staff attended an intensive training program at UNH on the use of new GIS software for microcomputers and recently conducted a survey and analysis of potential public and private sector users who could share the costs and benefits of a geographic information system in our region.

The Nashua Region Solid Waste Planning District continues to move closer to resolution of solid waste issues and a feasibility study for a waste-to-energy plant in Nashua has been completed. Using some of the data and analysis contained in this study, the NRPC completed and updated the Regional Solid Waste District Management Plan and after extensive nationwide research, prepared a Regional Recycling Plan. The Solid Waste District and NRPC also sponsored two successful Household Hazardous Waste Collection Days at four different sites in the region to help increase public awareness and provide a means by which residents can dispose of hazardous wastes properly.

This has been a frustrating year for septage planning in the Nashua Area. On the positive side we have secured funding for the construction

of a facility to treat septage from the four towns of the Souhegan Landfill District. State and Federal funds earmarked for the project stand at \$495,000. However, the reversal by the present Board of Selectmen of Milford of the previous Milford commitment to allow the Souhegan Landfill District towns to use their grant and other monies to finance an expansion of the Milford Waste Water Treatment Plant has left towns with a grant but no place to use it. Efforts are underway to decide upon an alternative strategy, insure that the Federal and State grant is not lost, and to finally fulfill the septage treatment obligation of the four towns under State law.

The Commission also provides direct technical assistance to the Town of Merrimack. For example, the NRPC prepared a Parks and Recreation Development Plan for the Town Manager, researched model heliport, parking and shoreline regulations for the Planning Director and reviewed a dozen traffic impact statements and three fiscal impact studies for the Planning Board to ensure that Merrimack's needs are properly addressed.

The Nashua Regional Planning Commission looks forward to working with the Town of Merrimack during the coming year; please contact us whenever we can be of assistance as we seek to address the complex issues facing our communities.

1987 ANNUAL REPORT OF THE MERRIMACK PLANNING BOARD

The Merrimack Planning Board held 44 publicly advertised meetings during 1987, for a total of 202 individual public hearings. Of these, there were 30 conceptual discussions; 14 involved residential subdivisions and 16 involved commercial/industrial projects. Final action was taken on 38 residential subdivisions and 47 commercial/industrial projects. The Board held 39 hearings on such long-range planning items as the Capital Improvements Program, aquifers, soils, Route 3, the Comprehensive Plan, the departmental budget, Subdivision Regulation and associated fees, and Zoning Ordinance changes and interpretations. The Board held 48 hearings involving administrative matters, litigation, public utilities, home occupations, and the annual reorganization meeting.

These actions resulted in approval for 152 conventional subdivision lots, 38 cluster development lots, and 111 multi-family dwelling units. Also approved were 36 non-residential site plans of which 4 were for home occupations. These include the following major developments: Souhegan Woods, a 74 lot subdivision, Windover Landing, a 38 lot cluster development, Society Hill II, a 111 dwelling unit addition to an existing Planned Unit Development, a function center, a greenhouse and shops, a new McDonald's, a wood fabrication facility, and a 96 unit elderly housing development.

The Planning Board took action on five major long-range planning concerns. It analyzed and presented to the Town a six-year budget proposal for the Capital Improvement Program. It developed a Request For Proposal for an Action Plan for Route 3 improvements, and expects responses from several consultants for a design proposal to be submitted in early 1988. The Board presented 10 proposals for changes to the Zoning Ordinance which were acted upon at Town Meeting; these included separation of the duties of the Building Official and the Zoning Administrator, clarifying use of public sewer and water in Cluster and Planned Unit Developments, conditions under which Certificates of Occupancy are issued, penalties for zoning & building violations, adoption of the 1987 BOCA Building Code, Plumbing Code, Mechanical Code, and the National Electric Code. The Board also presented definitions of commonly used words from the Zoning Ordinance, amended the Flood Hazard Conservation District, offered restrictions on the subsurface storage of petroleum, and made some language clarifications. Fourth, the Board received the long awaited UA Geological Survey aquifer maps, and it has proceeded again with the Whitman & Howard, Inc. plans to modify aquifer protection regulations for the Town. And finally, the Board has requested proposals for the updating of the 1982 Comprehensive Plan, and anticipates action in 1988.

The Planning Board continued to work with the NH Department of Transportation, the Legislative Delegation, and the Board of Selectmen and other Town groups for the fruitful completion of several major highway improvements. A contract is scheduled to be let in early 1988 for the construction of the new toll booth facility in Bedford and this should be operational by January 1, 1989. A contract was awarded in late 1987 for reconstruction of U.S. Route 3 between Pennichuck Brook and the Anheuser Busch property in Merrimack. The dismantling of the Exit 11 toll plaza is scheduled to begin in late 1988 and be complete in 1989. Actual Exit 11 reconstruction is scheduled to commence in 1989 and continue into 1990, and is due to be operational by early 1991. The scheduled dates for advertising for the remaining highway projects are as follows: the Industrial Interchange in April 1988, the Camp Sargent Road Bypass in September 1988, the Bedford Road Ramps in April 1989, and the northern terminus of the Circumferential Highway in 1992.

Ms. Kathy Wales continued in her appointment as the Selectmen's representative to the Planning Board; Mr. Nelson Disco and Mr. Arthur Gagnon were both reappointed for three-year terms. Mr. David Doyle was appointed to the Board for a three-year term following the resignation of Mr. Scott Walsh. The Board thanks Mr. Walsh for his years of service to the Town. Mr. Nelson Disco was re-elected Chairman and Mr. John Segedy was re-elected Secretary at the annual reorganization meeting of the Board which took place on May 19, 1987.

The Planning Board wishes to thank its staff, Charles Watson, Planning Director, Jean Weston and Mary Bennett, secretaries to the Board.

Respectfully submitted
Nelson R. Disco, Chairman

Members of the Board	Expiration Date of Term
Nelson R. Disco, Chairman	April 1990
John J. Segedy, Secretary	April 1989
Arthur L. Gagnon	April 1990
Maurice P. Lindsay	April 1988
David P. Doyle	April 1990
Charles M. Nute	April 1988
Kathy L. Wales	May 1988

ASSESSING DEPARTMENT

The Assessing Department will be preparing to interview prospective revaluation companies to perform our up-coming equalization program.

Funds for the Program were approved at the 1985 town meeting. Upon completion of this project all property values will be at TRUE MARKET VALUE as of April 1, 1989.

Your cooperation with the valuation team when the field inspections starts this summer will be truly appreciated.

The Assessing Department is continuing to witness building growth with market value increases.

The Assessing Department has developed a new ADJUSTED ELDERLY EXEMPTION ELIGIBILITY FORM. This application form was sent to all homeowners who had previously qualified for an elderly exemption in the past.

The STATE STATUTE requires a yearly review of all applicants for ELDERLY EXEMPTION.

Should there be any questions concerning the Eligibility Form, please contact the Assessor's Office either in person, by a friend or by telephone. The Assessing Office will be glad to assist anyone needing assistance.

The staff of Anne L. Whitney, Jean H. Geiger and Barbara A. Condon are keeping abreast of the communities growth and continue to serve all Merrimack's citizens in a friendly and courteous manner.

Respectfully submitted,
Dominic S. D'Antoni
Assessor

ZONING BOARD OF ADJUSTMENT 1987 ANNUAL REPORT

The Merrimack Zoning Board of Adjustment held fifteen hearings in 1987 to consider and act upon eighty-two petitions for variances, special exceptions and appeals. This level of activity compared with 1986 indicates that 1987 continued to reflect the town's growth.

Membership of the Board was altered by Martin Kelley's resignation and, more sadly, by the death of Arthur Carlson. Arthur's knowledge of town affairs and his dedication is sorely missed, and it will be difficult for the Board to adjust to this loss. Nevertheless, Charles Robert's appointment to full member has been quite helpful, and Charles Watson's appointment to Zoning Administrator in addition to his job as Planning Director helps considerably. James Bedard was sworn in as an alternate member in December and brings to the job a variety of excellent skills as well as long-term residency in Merrimack.

The Board will consider some interesting matters in 1988, no doubt, and we will try, as ever, to interpret the zoning ordinances in the spirit which you, the citizens, wrote them for us.

We commend the Planning Department staff for their administration of our zoning matters and especially thank Mary Bennett and Jean Weston for keeping things running smoothly.

Respectfully submitted,
DAVID A. PADDOCK, CHAIRMAN
BRUCE W. NIGHTINGALE, VICE CHAIRMAN
C. R. POREMBSKI
DONALD R. DWYER
CHARLES L. ROBERTS
JAMES J. BEDARD, ALTERNATE

PARKS & RECREATION

As the year 1986 was a "dynamic year" for Parks and Recreation, 1987 was a year for progress. Last year, we defined our problems and goals. This year, we attacked these problems and goals and next year we should accomplish significant solutions and benefits from the establishment of a professional department.

In any attempt to structure a new organization, there is always the problem of continuing momentum that meets promise of early success. When no programs are in operation, any new program becomes a success. Because of this initial growth, we often lose sight of the enormity of the task.

For the majority of the time encompassed by last year, the department head's job description was Parks and Recreation Coordinator. What an apt designation. Already in place in town were working mechanisms for a good Parks and Recreation system; a fine Public Works Department, a new town planner, a hard-working Parks and Recreation Committee, an excellent school system and probably the finest volunteer youth group program in the state. It was the coordinator's job to work with and establish liaison between these groups to establish workability and joint purpose for the future of Parks and Recreation for the citizens of Merrimack.

Finite documentation of yearly progress is the purpose of the traditional year-end report of an organization with established history. We are now only beginning to gather the information needed for such a formal report. Only at the end of the fiscal year can we complete our first-year history data so that we now can chart our departmental progress.

We have made or are making major improvements on all athletic fields and park lands in the town. We have created many new programs and enhanced old programs. We are now in a position to plot growth and development in all areas.

It would require a full book to mention all the people who have provided this department with much-appreciated volunteer help for the year. The Merrimack Youth Association alone is comprised of seven hundred volunteers. But two individuals deserve special mention in this report. Parks and Recreation Committee Chairman Joe Martel and Merrimack Youth Association President Larry Demers. Both of these gentlemen have put in immense work and manhours in all phases of this department's growth. Without their guidance and hard work, any progress would have been minimal.

Respectfully submitted,
John W. Petz
Parks and Recreation Director
Parks and Recreation Committee:
Joseph Martel, Chairman
Phil Dube, Vice Chairman
Drusilla Movizzo, Financial Secretary
George May, Secretary
Bill Baker**
Gene Bernier
Frank Daley*
Harry Flessas
Laura Jaynes
William Klein**
Robert Millard
Diane Pearce
Robert W. Brundige, Selectmen's Rep.
Lon Woods, School Board Representative
Peter Skeffington, MYA Representative

* Term expired 1987

** Resigned 1987

CODE ENFORCEMENT OFFICER'S REPORT

January 1, 1987 - December 31, 1987

1987 ANNUAL REPORT

1987 saw only a small less than 1% increase in building permits issued compared to 1986. (987 vs 978).

Fees for 1987 totaled \$119,561 which is down approximately 20% compared to \$150,242 for 1986.

Single family permits issued (117) declined by 39% against 163 for 1986.

	<u>Residential Building Permits</u>	<u>Dwelling Units</u>
1986 163 Single Family Structures		163
<u>110</u> Multi Family Structures		<u>643</u>
273		806
1987 117 Single Family Structures		117
<u>52</u> Multi Family Structures		<u>409</u>
169		526

There were 526 dwelling units permitted in 1987 compared to 806 in 1986, a drop of 34.5%.

Permits Issued 1987

Single family dwellings	117
Multi family dwellings	52
Residential garages and carports	75
Additions to single family	267
Additions other than single family	46
Warehouses	0
Office buildings	4
Electrical	88
Plumbing	16
Signs	83
Swimming pools	67
Septic system repairs	83
Demolitions	6
Oil burner permits	195
Storage tanks	15

We issued 987 permits for 1987 which there were 83 miscellaneous permits for foundations, temporary construction trailers, etc.

Statistics

Incoming telephone calls	24,560
Xerox copies	44,750
Persons assisted at counter	12,470
Inspections requested	4,080
Inspections performed and recorded	12,240
Letters mailed	449
Notices of Code/Zoning/Sign violations	219

My deepest thanks to my staff Assistant Building Inspectors Maurice Cote, Nancy Bailey, George Couture, Office Manager Sally Raymond and Lena Cook.

Respectfully submitted,
Eugene H. Leger,
Code Enforcement Officer
Chief Building Inspector

WELFARE DEPARTMENT

The Welfare Department handled twenty-seven cases in 1986-87. Expenses totalled \$19,179.10, and receipts came to \$23,752.14. This was due to homeowners paying off liens after selling their property or after applying for home improvement loans.

General assistance, consisting of rent, food, utilities and prescriptions, is the only type of case handled by the town. Most of the cases involve single parents trying to raise a family.

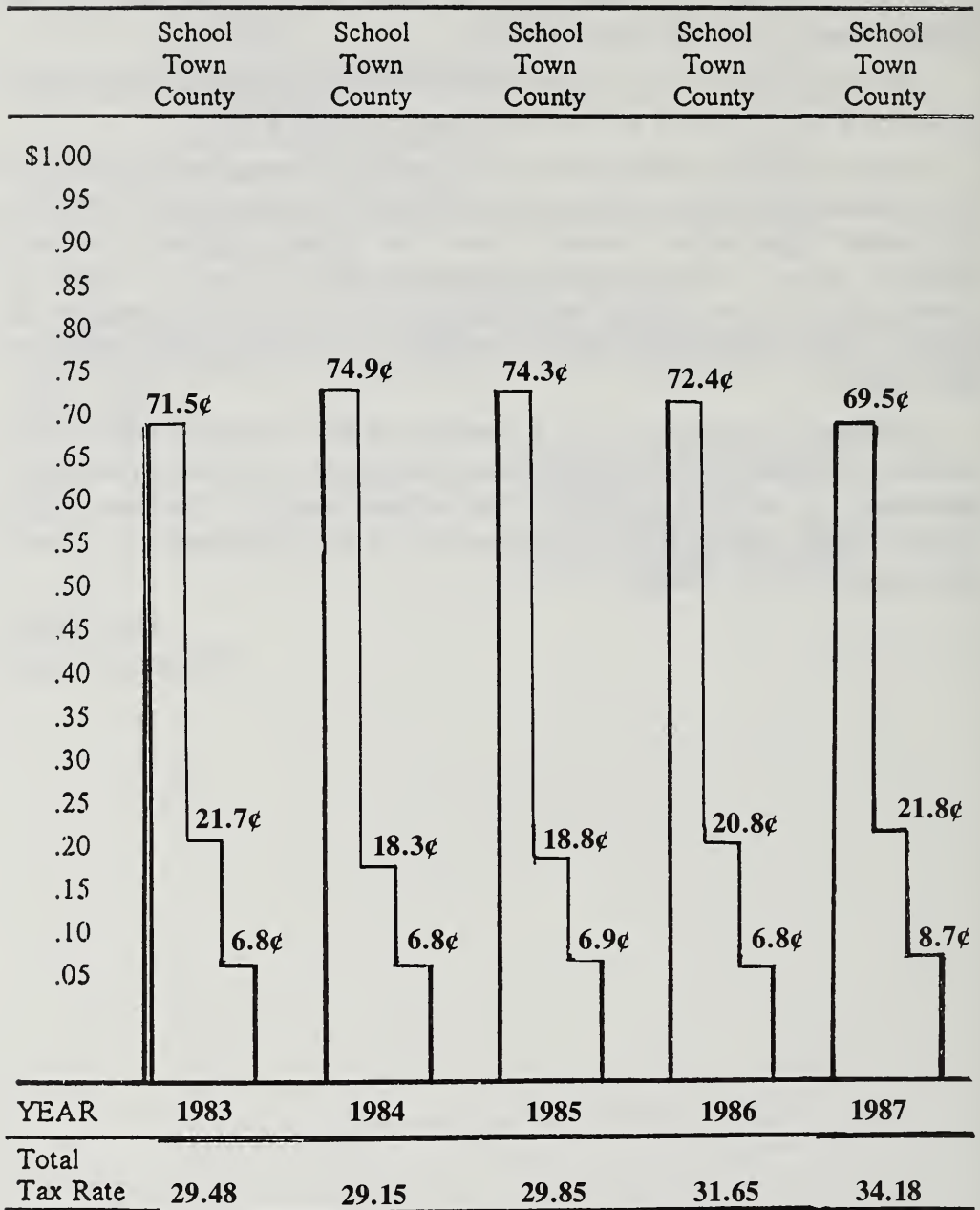
The department continues to be handled through the Finance Department with the Town Manager serving as Overseer of the Poor.

This is the third year the town has contributed toward and participated in a mediation program for juveniles. This is a program run by the City of Nashua. The police juvenile officer, the schools and the court refer families who are having trouble communicating. Its aim is to better the relationship between parents and children before the situation reaches the critical stage. Many communities participate and it has proven to be very successful.

Merrimack continues to be a member of the New Hampshire Local Welfare Administrators Association and participates in meetings on subjects pertaining to the management of the welfare program. This association keeps abreast with new laws being passed by the legislature and informs the towns of these changes.

Jean Hieken
Welfare Secretary

5 YEAR GRAPHIC TAX RATE COMPUTATION



MARRIAGES REGISTERED IN THE TOWN OF MERRIMACK, N.H. FOR THE YEAR ENDING DECEMBER 31, 1987

Date		Place	Names	By Whom Married
1985				
July	14	Merrimack	Thomas O. Mitchell, Jr. Janet G. Brady	Minister Robert M. Mitchell
1986				
Nov.	22	Amherst	James J. Baldic Lori I. Duarte	Justice of the Peace Hazel Steinbrueck
1987				
Jan.	1	Merrimack	Robert C. Darmstadt Denise L. Gowitzke	Justice of the Peace Donna A. Courchesne
	1	Merrimack	Bruce C. Wilson Charlene L. Liponis	Justice of the Peace Robert A. Coburn
	3	Merrimack	Daniel K. Jenkins Kimberly A. Damm	Minister Dr. John H. Evans
	10	Temple	Charles H. Walters Doris A. Bellville	Justice of the Peace Donna M. Leonard
	16	Manchester	Kevin A. Pinet Patricia A. Hadley	Justice of the Peace Alfred R. Latour
	13	Merrimack	John L. Popochak Marigene C. Tucker	Justice of the Peace Jacqueline M. Dunham
	13	Merrimack	Joseph T. Spy Phyllis M. Tuholski	Justice of the Peace
	13	Nashua	William D. Vincent Lorraine R. Daneau	Justice of the Peace H. C. Hastings
	14	Merrimack	Gary T. Carrington Sandra J. Connors	Justice of the Peace Deborah R. McCaffery
	14	Merrimack	David W. Loewy Brenda A. Blaine	Minister Rev. John H. Evans
	14	Merrimack	Richard G. Marini Claire E. Archinski	Catholic Priest Rev. Edward D. Richard
	14	Nashua	Robert S. Mihalko Kathleen J. Read	Pastor Rev. Theodore W. Asta
	14	Manchester	Peter D. Norton Dorcas A. Woodward	Justice of the Peace John S. Klein, Sr.
	14	Merrimack	Gary M. Zyla Connie S. Day	Minister Rev. Susan B. Hoffman
	14	Pelham	Delwyn E. Rix Beverly Donovan	Justice of the Peace Virginia R. Traversy
	21	Merrimack	Richard W. Garstang Holly D. Wilson	Justice of the Peace Deborah R. McCaffery
	1	Nashua	Anthony R. Bunton Gloria M. Langley	Justice of the Peace Smith Guog
	7	Nashua	Richard A. Boucher, Jr. Heidi A. Brehm	Associate Minister Rev. Adams-Christensen
	7	Merrimack	John W. Tamulonis Signe A. Swanson	Justice of the Peace Frank J. McGuire
	13	Merrimack	Donald P. Souza Jeannette L. Souza	Justice of the Peace Joyce E. McCaffery
	15	Merrimack	Warren B. Shattuck Brenda G. Paradis	Justice of the Peace Smith Guay

	21	Merrimack	Kenneth F. Acker Doreen P. Lemieux	Justice of the Peace Jacqueline M. Dunham
	21	Merrimack	Raymond D. Gendreau Eileen F. Taylor	Minister Dr. John H. Evans
	23	Nashua	Christopher J. Donahoe Luella G. Jobin	Justice of the Peace Deborah R. McCaffery
	26	Manchester	Duncan G. McDougall Carolyn S. Vose	Justice of the Peace Emile R. Gelinas
	27	Goffstown	Bernard L. Phelps, III Roxanne Kay	Reverend Rev. Beverly M. Bolding
	28	Merrimack	Normand J. Duchesne Susan B. Lefebvre	Justice of the Peace Joyce McCaffery
Apr.	5	Hudson	Roger M. Reidy Diane M. Cail	Justice of the Peace Renee Houle Carkin
	11	Manchester	John J. Fitzpatrick Tammy L. Haldane	Reverend Rev. Donald C. Hoagland
	11	Merrimack	James A. Forest Ann-Marie Hardy	Catholic Priest Rev. Edward D. Richard
	17	Nashua	Robert P. Melancon Beverly A. Terry	Justice of the Peace Dennis M. Drake
	18	Merrimack	Gary R. Labrie Marsha A. Stice	Minister Philip M. Polhemus
	25	Hudson	Wilfred J. Blease Jocelyn M. Sardo	Minister Rev. Ivan Smith, Jr.
	25	Allenstown	Stephen C. Lang Carol J. Langley	Justice of the Peace Louise A. Kathan
	25	Merrimack	Robert Lloyd Swick Christine E. Hennas	Catholic Priest Rev. Edward D. Richard
May	1	Merrimack	Ernest M. Rocha Katherine C. Sykes	Justice of the Peace Deborah R. McCaffery
	2	Bedford	Harold L. Brooker, Jr. Jennifer Orr	Presbyterian Pastor Jonathan T. Lange
	2	Manchester	Edward T. McAvoy Terry A. Schmidt	Justice of the Peace Nancy Grant
	2	Merrimack	Michael C. Danis Barbara A. Bantis	Minister Philip M. Polhemus
	9	Rindge	Gary M. Kuba Elizabeth H. Haviland	Priest Rev. Daniel W. Ferry
	9	Salem	David Carl Ladner Lisa Jean Thibodeau	R. C. Priest Rev. Steven M. Kucharski
	9	Merrimack	Scott A. Skirkey Christina L. Zopank	Associate Pastor Rev. Bruce W. Colard
	15	Merrimack	Sean McGrail Candace E. Cerie	Justice of the Peace
	16	Merrimack	Patrick J. Alwell Jeannine L. Bedard	Catholic Priest Rev. Robert Carty
	16	Nashua	Anthony R. Cermenaro Rosemarie C. Burns	Catholic Priest W. Pierre Baker
	16	Windham	Lawrence E. Brennan Lisa J. Verville	R. C. Priest Rev. Maurice D. Lavigne
	17	Merrimack	William O. Bissell June E. Castoras	Justice of the Peace Brian P. Andrews
	23	Manchester	David C. Favreau Sylvie S. Raymond	Catholic Priest Patrick Glavin

	23	Merrimack	Robert K. Johnston Claire E. Painchaud	Justice of the Peace Alexander J. Blastos
	23	Sorrento, ME	James W. Kuntz Ronde Kennedy	Clergy Joseph H. Burk
	23	Merrimack	Michael J. Sullivan Andrea K. Mignogna	Catholic Priest Rev. Robert Carty
	29	Merrimack	Randall C. Gustafson Charlotte A. Overholt	Justice of the Peace Katherine J. Lalos
	30	Merrimack	Richard A. Maker Erin M. Reidy	Associate Pastor Rev. Bruce W. Collard
	30	Merrimack	Robert P. McVicker Kathryn A. Kraft	Minister Philip M. Polhemus
June	6	Hudson	William J. Diaz Debra L. Clark	Justice of the Peace Jacqueline M. Dunham
	6	Bedford	Warren A. Nightingale Peggi-Ann Bottazzi	Justice of the Peace Carol E. Goldstein
	6	Rindge	Richard A. Paradise Kristen Dudman	Pastor Rev. Robert W. Levitre, Jr.
	6	Merrimack	Brian J. Wilson Karen A. Lagana	Catholic Priest Rev. Robert Carty
	7	Manchester	Russell J. Fischer Annette L. Shoemaker	Priest Jude J. Gray
	12	Nashua	Richard A. Todd Wendy P. Wrenn	Pastor Karl E. Dowd
	13	Bedford	Paul D. Aloisi Pamela F. Ness	Minister Kenneth D. Anderson
	13	Nashua	Mark J. Kazazian Angela M. Koutroubas	Priest Rev. Alexopoulos
	13	Nashua	Robert W. Thunstrom Pamela J. Phelps	Minister Robert D. Edwards
	16	Milford	Jeffrey L. Williams Valerie D. Chartier	Minister Rev. Edward J. Charest
	19	Merrimack	Timothy A. Thompson Kimberly A. Maher	Associate Pastor Rev. Bruce W. Collard
	20	Bedford	Rodney W. Decato Cris A. Davenport	Justice of the Peace Robert W. Tarbell
	20	Merrimack	Steven R. Galipeau Lee Ann Colombo	Catholic Priest Rev. Robert Carty
	20	Nashua	Mark B. Haverfield Michelle A. Therrien	Rector Rev. Robert W. Odierna
	22	Merrimack	William R. Gilbody, Jr. Tammy A. Manna	Justice of the Peace Jennifer L. Patterson
	26	Hudson	Frank E. Armstrong Celeste M. Bergeron	Justice of the Peace William E. Beane
	26	Rindge	Stephen Barr Ellen M. Rios	Rabbi Joshua L. Segal
	26	Nashua	Kenneth R. Goulet Kristine A. Pichette	Minister Rev. Jeffrey C. Evans
	27	Hudson	Robert A. Anderson Mary E. McCarthy	Priest/Chaplain Rev. Edward D. Schott
	27	Rindge	Clark B. Holbrook Lee M. Dunn	Minister Rev. Richard J. Tulip
	27	Merrimack	David A. Hubbard Bonnie J. Jorgensen	Justice of the Peace Katherine J. Lalos

June	27	Manchester	Normand J. Longval Pauline A. Michaud	Resident Pastor G. E. Auger
	27	Nashua	Jason P. Robbins Kim D. Vachon	Justice of the Peace Ronald G. Dumais
	27	Merrimack	Daniel W. Tate, Sr. Alice M. Moneypenny	Associate Pastor Rev. Bruce W. Collard
July	4	Hudson	Ronald A. White Sue W. Rienth	Justice of the Peace Brian P. Andrews
	9	Manchester	Carl Brooks Deborah L. Webb	Justice of the Peace William R. Roy
	10	Kingston	Thomas D. Bunce Karen P. Dobson	Justice of the Peace David T. Ingerson
	11	Merrimack	David S. Palmer, Jr. Kelly A. Litchfield	Minister Rev. Susan B. Hoffman
	12	Pelham	Mark J. Cariddi Marianne K. Godek	Catholic Priest Rev. Michael J. Wendling
	18	Gorham	Jon L. Baldassara Jody L. Mungovan	Justice of the Peace Arthur O. Dupont
	18	Goffstown	Scott A. Gentilhomme Patricia A. Mahoney	Clergyman Rev. Robert H. Sargent
	18	Manchester	Anthony J. Santilli Deborah H. Waite	Justice of the Peace Renee H. Carkin
	23	Hudson	Douglas M. Reardon Lisa M. Holt	Justice of the Peace Renee H. Carkin
	24	Nashua	Frank S. Defilippis, III Mia A. DiMattia	Justice of the Peace Brian P. Andrews
	25	Merrimack	Joseph E. Kelly Victoria B. Hotchkiss	Minister
	25	Londonderry	Kevin S. Levesque Abbie M. Aloisi	Rev. Dale L. Ohmart
	31	Nashua	Denis R. Dionne Debra A. Caron	R. C. Priest Rev. Robert K. Glasgow
Aug.	1	Hollis	Robert C. Blake Doreen S. Rose	Justice of the Peace Roland C. Sylvestre
	1	Merrimack	Daniel E. Shanahan Joan H. McIsaac	Associate Pastor Rev. Bruce W. Collard
	1	Bedford	Gary W. Pelletier Robin J. Bicknell	Minister Rev. Kenneth D. Anderson
	1	Nashua	William R. Shea, III Judith L. Groff	Minister Rev. Jeffrey C. Evans
	8	Nashua	Jeffrey A. Barnes Laura E. Schofield	Justice of the Peace Katherine J. Lalos
	8	Manchester	William E. Brackett Linda D. Carle	Clergyman Rev. Thomas E. Barker
	8	Merrimack	Todd A. Sleath April M. Canter	Catholic Priest Rev. Robert Carty
	14	Merrimack	Paul A. Beausoleil Judith M. MacDonald	Justice of the Peace Joyce E. McCaffery
	15	Amherst	Kelly E. Corriveau Cherry F. Econ	Justice of the Peace James B. Meyers

	15	Hollis	James E. Malone, III Sharon E. deMontigny	Minister of the Gospel Dr. Howard R. Whitebred
	15	Hollis	William E. Shack Susan M. Carr	Justice of the Peace Shanley J. Morton, Sr.
	15	Hudson	Matthew D. Smith Robin L. Norwalt	Pastor Rev. Paul Norwalt
	15	Merrimack	Brian P. Whitney Susan Krieger	Catholic Priest Rev. Edward D. Richard
	19	Hudson	John H. Cmejla Pamela J. Myers	Justice of the Peace Elizabeth Smith
	22	Nashua	Gary Carr Michelle L. Troyer	Minister Rev. Robert D. Edwards
	22	Hopkinton	John I. Harwood Donna M. Mombourquette	Justice of the Peace Delvin T. Greenleaf
	22	Merrimack	David D. Higgins Britt C. Lacombe	Elaine Grenier R. C. Priest
	22	Merrimack	Jason D. Oneail Nicole Brundige	Rev. Paul F. McHugh Minister
	22	Merrimack	Reid L. Parizo Patricia A. Thompson	Rev. Philip M. Polhemus Justice of the Peace
	22	Nashua	William R. Suprenant Susan L. Lawrence	Christine M. Noe Justice of the Peace
	24	Merrimack	William R. Soda Deborah E. Driscoll	Donald R. Crierie Minister
	29	Hudson	Michael J. Bolton Diane A. Carrier	Rev. Ivan Smith Reverend
	29	Manchester	Mark S. Halle Mery E. Bligh	Rev. Donald C. Hoagland
Sept.	5	Nashua	Steven J. Hemenway Gayle M. Lozier	Minister Rev. Craig A. Collemer
	5	Hudson	Edgar H. Stapf Joanne D'Angelo	Justice of the Peace Joyce E. McCaffery
	6	Nashua	Scott C. Roebuck Debbie L. Barenboim	Rector Rev. Robert W. Odierna
	12	Merrimack	Richard A. Bentley Eileen J. O'Leary	R. C. Priest Rev. Paul F. McHugh
	13	Nashua	Edward S. Jozitis Marianne E. Moneypenny	Justice of the Peace Cosmos E. Marandos
	19	Merrimack	William J. Buck Deborah A. Quigley	Catholic Priest Rev. Robert Carty
	19	Nashua	John H. Cyganowski Allison J. Selfridge	Associate Pastor Rev. Joseph E. Mahoney
	19	Nashua	David W. Dennis Linda S. Ortega	Justice of the Peace Marguerite L. Ross
	19	Manchester	Steven K. Dionne Nancy J. Lacroix	Roman Catholic Priest Rev. Robert A. Marchand
	19	Nashua	Paul C. Douville Susan M. Bourque	Roman Catholic Priest Msgr. T. Joseph McDonough
	19	Merrimack	Charles R. Palmer Ruth M. Taylor	Justice of the Peace Renee H. Carkin
	25	Nashua	David L. Decelle Theresa A. Coulombe	Associate Pastor Rev. Joseph E. Mahoney
	26	Merrimack	Kent L. Joslin Nancy A. Taylor	Justice of the Peace Deborah R. McCaffery
	26	Hudson	Stephen J. Kohlhofer Lauren M. Clements	Ordained Clergyman Rev. Leonard B. Kohlhofer

	26	Manchester	Don T. Raymond Kirsten J. Seiberth	Rector Rev. David W. Robinson
	26	Manchester	Douglas F. Thomson Carolyn A. Vass	Chaplain Rev. Gerard R. Desmarais
	27	Bedford	Steven M. Friedman Darlene J. Boucher	Justice of the Peace Valerie G. Cotreau
Oct.	1	Merrimack	Clifford H. James Barbara A. Nedeau	Justice of the Peace Karen E. W. Wellington
	2	Merrimack	David M. Chism June F. Colgate	Justice of the Peace Joyce E. McCaffrey
	3	Nashua	Robert W. Blatz Judith A. Silk	Minister of the Gospel Rev. Clifford D. Anderson
	3	Merrimack	Sean M. Callahan LeeAnn DesJarlais	Catholic Priest Rev. Robert Carty
	3	Bedford	Thomas R. MacPherson Susanne B. Hall	R. C. Priest Rev. Robert W. Bossie, SCJ
	8	Merrimack	Richard K. Biancardi Rosemary E. Wendland	Pastor Rev. Alan R. Druckenmiller
	9	Windham	Daniel D. Labelle Barbara L. Lukitsch	R. C. Priest Rev. Maurice D. Lavigne
	10	Bedford	Barry S. Austin Julianne Bowman	Justice of the Peace Katherine J. Lalos
	10	Hudson	Robert Gibeley Marie R. Slusarczyk	Justice of the Peace Joyce E. McCaffery
	10	Merrimack	Philip E. Lapenta Diane M. Fisher	R. C. Priest Rev. John F. Mulloy, Jr.
	10	Pembroke	Patrick J. Walsh Karan S. Mozier	Clergyman Rev. Peter W. Lovejoy
	17	Merrimack	Murray R. Collette Denise M. Gamache	Pastor/R. C. Priest Rev. Edward D. Richard
	17	Hudson	Thomas H. Hutchinson Sara A. Dutton	Priest/Chaplain Rev. Edward D. Schott
	24	Manchester	Real J. Audet Lorraine Y. Beliveau	R. C. Clergyman Rev. Gary J. Belliveau
	25	Amherst	Neil C. Tullis, Jr. Wendy-Jo Albert	Justice of the Peace Deborah R. McCaffery
	30	Manchester	Lawrence L. Glenn Kristen M. Cowette	Justice of the Peace Louise A. Kathan
	31	Nashua	Michael R. Estey Holly E. Adams	Elder Benjamin Cardinale
	31	Hudson	Manuel R. Silva Sandra A. Clough	Justice of the Peace Walter T. Crooker
Nov.	2	Nashua	David S. Smith Deborah L. Coffin	Rector Rev. Robert W. Odierna
	7	Amherst	James M. Dumont Cheryl A. Dearborn	Justice of the Peace Peter F. Wells, Sr.
	7	Manchester	Roger A. Hebert Mary A. Cashin	Roman Catholic Priest Gregory C. Keleher
	7	Hudson	Alexander H. Keefe Christine L. Soucy	Justice of the Peace Jacqueline M. Dunham
	7	Manchester	Dariusz J. Laskowski Lisa L. Palmer	Associate Pastor Rev. Maurice R. Larochelle
	13	Hudson	Alan S. Boothby Jean M. Sanford	Justice of the Peace Joan L. Sprout

	13	Bedford	Paul D. Mahoney Ann H. Edmonds	R. C. Priest Rev. Marc Gagne
	14	Merrimack	Paul N. Bassler Joanne A. Golembiewski	Justice of the Peace Jacqueline M. Dunham
	14	Merrimack	Stanley F. Zapenas Robin A. Farland	Justice of the Peace Jacqueline M. Dunham
	20	Londonderry	Edward J. Colp Andrea J. Petrie	Justice of the Peace Ralph B. Carkin
	21	Merrimack	Alfred J. Callahan Marian L. McDonald	Catholic Priest Rev. Edward D. Richard
	21	Merrimack	Gregory A. Gicca Belinda A. Krasno	Justice of the Peace Franklin D. Shelby
	28	Merrimack	Johnathan Sprague Gail M. Hilton	Justice of the Peace Natalie Beckley-Manor
Dec.	1	Nashua	John a. McMorris, III Judith P. Cannon	Justice of the Peace Joyce E. McCaffery
	4	Merrimack	Norman L. Bent, Jr. Bonni S. Santolucito	Justice of the Peace Natalie Beckley-Manor
	4	Londonderry	Scott R. Carter Waltraud Tabor	Justice of the Peace Renee H. Carkin
	5	Nashua	Carlos Demelo Dora M. Pereira	Justice of the Peace Dennis M. Drake
	5	Merrimack	Kevin R. Shaw Corinne N. Crawford	Minister Dr. David H. Kerr
	5	Manchester	Joseph J. Slaterry Karen M. Barrows	Justice of the Peace Renee H. Carkin
	10	Merrimack	Wendell G. Mann Diane H. Blake	Justice of the Peace Natalie Beckley-Manor
	12	Merrimack	Louis Alvarez Claudia E. Clarke	Justice of the Peace William Keefe
	12	Manchester	Robert G. Cholette Sharon R. Murray	Justice of the Peace Eugene M. VanLoan, III
	12	Hudson	Brian G. Yianakopolos Darlene D. Tucci	Pastor Rev. Robert W. LeVitre, Jr.
	15	Merrimack	Michael D. Mullican Nancy H. Johnson	Justice of the Peace Clifton W. Estes
	19	Nashua	Mark J. Plamondon Sandra L. Smart	Minister Rev. Craig A. Collemer
	19	Merrimack	Andre F. Thibodeau Pamela J. Zopank	Justice of the Peace Gail S. York
	20	Nashua	Craig A. Martin Tara L. Levesque	Justice of the Peace Deborah R. McCaffery
	26	Merrimack	Mikal Johansen Betty L. Rogers	Justice of the Peace Katherine J. Lalos
	27	Milford	Robert J. Bicchieri Deborah L. Kolocotronis	Clergyman Dr. Andrew Tempelman
	31	Nashua	James H. Poulin Paula M. Super	Ordained Clergyman Rev. Wayne Shuttee

BIRTHS REGISTERED IN THE TOWN OF MERRIMACK, N.H. FOR THE YEAR ENDING DECEMBER 31, 1986

DATE	PLACE	BABY'S NAME	FATHER'S NAME	MOTHER'S MAIDEN NAME
1987				
Jan.				
1	Nashua, NH	Kelsey Elizabeth	Christopher T. O'Brien	Barbara L. Davis
2	Nashua, NH	Aubrey Faye	Robert W. Cousins	Sheryl L. Brosseau
5	Nashua, NH	Corey Spencer	Kevin A. Duquette	Nancy J. Hill
5	Nashua, NH	Kimberly Elizabeth	Mark H. Haack	Debra L. Haack
6	Nashua, NH	Kimberly Beth	Rance P. Walleston	Gail E. Walleston
7	Nashua, NH	Ashley Lauren	Raymond R. Ravenelle	Jane B. Ravenelle
8	Nashua, NH	Adam Joseph	Mitchell Frumkin	Ann Slatkiewicz
8	Manchester, NH	Kristen Elizabeth	Paul G. Morici	Marianne L. Cote
8	Nashua, NH	Evan Jacob David	David J. Prentice	Alanna M. Reilly
10	Nashua, NH	Ashlie Marie	John W. Garland	Annette M. Camire
10	Nashua, NH	Keith Joseph	Ernest J. Labonte	Karen A. Mclean
12	Nashua, NH	Gregory Michael	Dennis R. Flynn	Patricia L. Cote
14	Stoneham, MA	Paul Daniell	Thomas J. Chisholm	Athena K. Hall
15	Nashua, NH	Sally Jane	Thomas L. Schofield	Marybeth Dinneen
16	Nashua, NH	Ashley Louise	Andrew Lucibello	Laura L. Bresett
18	Nashua, NH	Jamie Lynn	John M. Schofield	Danielle L. Drussault
19	Nashua, NH	Todd Ian	Toff I. Richards	Gail A. McKenna
22	Nashua, NH	Jeffrey Christopher	Gregory A. Siegel	Shirley A. Kochsmeier
23	Nashua, NH	Andrea Joy	Steven P. Wilfert	Cheryl A. McHargue
24	Merrimack, NH	Malinda Corie	George D. Ceaser	Nancy S. Knapton
24	Nashua, NH	Kristen Kali	Craig C. Lawrence	Becky J. Belanger
24	Nashua, NH	Sarah Rachel	Leonard S. Szubowicz	Leora M. Sorbo
25	Manchester, NH	Sarah Catherine	Michael G. Tellier	Geralyn M. Resmer
29	Nashua, NH	Craig Robert	James A. Laplante	Deborah J. Allen
31	Stoneham, MA	Jessica Ann	John M. Kobzik	Donna E. Maccarone
Feb.				
1	Nashua, NH	Jeffrey Michael	Jeffrey R. Jones	Lori C. Nihart

1	Nashua, NH	Ashley Teresa	William C. Pockl	Rebecca E. Penrod
2	Nashua, NH	Emillie Scarlett	Matthew C. Ogden	PattiJo Fischette
2	Nashua, NH	Kyle Scott	Alain B. Roy	Luanne M. Dionne
5	Nashua, NH	Kevin John	Charles P. Steinhauer	Christine A. Guanu
6	Nashua, NH	Shawn Francis	Frank J. Montello	Suzanne Hill
7	Nashua, NH	Casey Anne	Walter G. Benoit	Colleen M. Casey
12	Nashua, NH	Brian Eugene	Brad L. Kellett	Mary Lou McLaughlin
12	Nashua, NH	Erica Ann	Thomas P. Williams	Vernonda Morelli
14	Nashua, NH	Casey Vincent	Christopher A. Caggiula	Stephanie A. Pierce
14	Nashua, NH	Gregory Thomas	Thomas A. Farmer	Donna L. Baran
15	Lawrence, MA	Nicole Gallagher	Gualter F. Silva	Carol J. Gallagher
16	Nashua, NH	Bonnie Eileen	Jerold C. Leach	Frances A. Krzinauskas
16	Nashua, NH	Jeremy Alan	James Rodrigues	Denise C. Benjamin
17	Manchester, NH	Kyle Whitney	Christopher E. Heon	Laura A. Whitney
18	Nashua, NH	Scott Gregory	Kenneth W. Karam	Mary E. O'Neill
20	Nashua, NH	Ashley Kristine	James M. Ivester	Nadine S. Uygur
21	Nashua, NH	Caroline Elizabeth	Terence J. Cole	Joanne E. Wedge
22	Nashua, NH	Emily Paige	Irwin P. Bramson	Sharon J. Kleinrock
24	Nashua, NH	Amanda Irene	Ernest L. Arboleda	Irma L. Santiago
24	Nashua, NH	Jonathan David	William E. Portnoy	Diane L. Lewis
25	Manchester, NH	Gregory Douglas	Charles L. Curfman	Andrea K. Freeman
27	Nashua, NH	Douglas Andrew, Jr.	Douglas A. Royal	MaryAnn Durante
Mar.				
2	Nashua, NH	Matthew Gerald	William E. Flanagan	Ellen L. Morin
3	Nashua, NH	Stephen Eldredge	James S. Chaloner	Lisa J. Eldredge
3	Concord, NH	Raelle Nicole	Michael A Marquis	Noreen C. Withrow
4	Nashua, NH	Eric Joshua	Jesse L. Shields	Sharon Bechtel
5	Nashua, NH	Julie Elizabeth	James R. Laquerre	Ellen M. Marshall
6	Nashua, NH	Ashley Marie	Robert T. Bangs	Djuana L. Edwards
10	Nashua, NH	Susan Elizabeth	Michael G. Dimick	Catherine H. Johnson
11	Manchester, NH	Aimee Karina	Ruben S. Aldrete	Leslie D. Hall
12	Nashua, NH	Heather Christine	Donald A. Munro	Laurie A. Wright
12	Nashua, NH	Michelle Teresa	Christopher Petrovic	Margaret M. Giordano

13	Nashua, NH	Kristina Marie	Michael P. Gill	Kathleen A. Kerigan
14	Nashua, NH	Timothy Nathan	Richard E. Bolton, Jr.	C. Terese Adams
14	Nashua, NH	Vanessa Leigh	Mark D. Tyers	Kathleen M. Mulcahy
15	Nashua, NH	Michael David	Billie R. Robinson, Jr.	Elizabeth I. Ray
17	Manchester, NH	Cassandra Anne	Ronald W. Davies	Joanne M. Ferraro
19	Nashua, NH	Samantha Kristina	Daniel E. Jean	Christine A. Dobens
19	Manchester, NH	Gregory Michael	Timothy E. Treat	Rebecca L. Madden
21	Nashua, NH	Danielle Elizabeth	Paul E. Difazio	Karen L. Sanborn
22	Nashua, NH	Allison Caley	Jeffrey J. Jones	Tamera S. Burnham
22	Manchester, NH	Lindsay Michelle	Timothy R. Madden	Linda A. Morin
23	Nashua, NH	Joelle Annaliese	Robert S. Sesar	Terese M. White
25	Nashua, NH	Alyssa Marie	Damian P. Deneault	Monica M. Mello
26	Nashua, NH	Brandyn Patrick	Thomas G. Naro	Robin K. Hilliard
28	Nashua, NH	Brittany Lynn	Clarke H. Eveleth	Lisa M. Delude
28	Nashua, NH	Shaun Michael	Michael W. Sullivan	Suzanne T. Bouchard
30	Nashua, NH	Michelle Marie	John F. Homer	Denise M. Despres
31	Nashua, NH	Sean Andrew	William B. Connolly, III	Linda J. Fallis
31	Nashua, NH	Christopher Brant	Walter G. Roth	Jeanne B. Brant
Apr.				
2	Nashua, NH	Caitlin Elizabeth	Paul V. Fay	Audrey E. Gold
3	Nashua, NH	Jon Michael	Michael G. Duhaime	Kathleen E. O'Gara
4	Nashua, NH	Nichole Marie	Michael C. Boisvert	Theresa M. Baril
4	Nashua, NH	Kevin John	John B. McClung	Diane S. Cullen
6	Nashua, NH	Michael Derek	David D. DeLeo	Joan E. Alwardt
6	Nashua, NH	Stacey Elizabeth	Earl P. Holbrook	Annette Currier
9	Nashua, NH	Heidi Marie	Thomas E. Ackerman	Gail A. Finnegan
9	Derry, NH	Stacey Elizabeth	Donald P. Turner	Claire P. Sorel
10	Nashua, NH	Julie April	Jeffrey A. Jones	Jennie H. Hewitt
11	Nashua, NH	Susan Quinn	Michael J. Harrahy	Nancy T. Quinn
14	Manchester, NH	Ashley Catherine	Keith A. Gallant	Darleen M. Bowman
15	Nashua, NH	Meghan Elizabeth	Barnard G. Megargee	Kathleen E. Mooney
16	Nashua, NH	Erin Kathleen	Michael J. Downing	Linda M. Tebbetts

16	Manchester, NH	John Joseph, IV	John J. Gallo, III	Jennifer J. Corsini
16	Winchester, MA	Andrew Stephen	Richard S. Johnson	Dianne M. Doherty
16	Manchester, NH	Cassandra Erin	John A. Ornell, Jr.	Kelly E. M. Hanson
20	Nashua, NH	Kasey Lynne	James H. Fogg	Michelle M. Chenard
20	Nashua, NH	William Patrick	Randall W. Lott	Patricia A. Rowe
21	Nashua, NH	Shawn Michael	Michael L. Vonldersine	Faith E. Sheldon
22	Nashua, NH	Arianne Elizabeth	Anthony J. Dougherty	Laura L. Caparco
22	Manchester, NH	Erin Ann	Joseph M. O'Neil	Lisa A. T. Crawley
23	Nashua, NH	Stephen	Peter Avitabile	Kathleen Kramer
24	Nashua, NH	Virginia Lori	Timothy W. Jennings	Honi L. Dionne
28	Nashua, NH	Michael Edward	Peter J. Henenberg	Rita M. Lore
28	Nashua, NH	Michael Christopher	Robert K. Mariano	Christine M. Forbes
28	Nashua, NH	Ryan Tyler	Robert Singlerline	Regina A. Farley
30	Nashua, NH	Elizabeth Renee	David J. Marvin	Margaret B. Stumpo
May				
2	Nashua, NH	Allison Elizabeth	Andrew T. Page	Mary-Elizabeth Corcoran
3	Nashua, NH	Karinne Silva	Mietek S. Duszny	Anne R. Reichelt
3	Nashua, NH	Joseph Frank	Raymond A. Nichols, Sr.	Carol L. Mayo
4	Nashua, NH	Drew Richard	Richard A. Ansara	Barbara J. Holmes
4	Nashua, NH	Stephen Michael, Jr.	Stephen M. Arcuri	Marianne Comella
4	Manchester, NH	Corinne Amanda	Ira M. Lustman	Rebecca A. Lambert
4	Nashua, NH	Heather April	Steven G. Papagni	Christine E. MacKey
6	Nashua, NH	Heather Jean	Robert M. Daley	Cindy J. Hartley
6	Nashua, NH	Garrett Clark	Garry R. McGurn	Nancy C. Clark
7	Nashua, NH	Brian Roger	Roger E. Costain, Jr.	Robin M. Taylor
7	Nashua, NH	Shannon Paula	Kurt E. Frank	Judy M. Gormley
8	Nashua, NH	Andrew Edward	Arthur Cusato	Carolyn E. Herman
9	Nashua, NH	Brett Christian	James H. Hall	Sandra L. Gagne
10	Nashua, NH	Krystan Skye	Warren B. Shattuck	Brenda G. Paradis
11	Winchester, MA	Adam Ross	Norman P. Thibodeau	Diane M. Albanese
15	Nashua, NH	Mark Christopher, Jr.	Mark C. Payne, Sr.	Karen M. Wenyon
17	Nashua, NH	Ryan Bud	Francis T. Maguire	Linda J. Bragdon
22	Nashua, NH	Christine Lee	Robert M. Eldredge	Sandra K. Smart

22	Nashua, NH	Joseph Raymond	Peter W. Hebert	Teresa M. Marquis
23	Nashua, NH	Shannon Marie	Brian W. Brown	Pauline M. Dubois
23	Nashua, NH	Walley Franklin, Jr.	Walley F. Lefavor	Laurel A. Queen
24	Nashua, NH	Cortney Elizabeth	Daniel D. Mosholder	Debra J. Hathaway
24	Nashua, NH	Jacqueline Theresa	Robert H. Roe, Jr.	Suzanne M. Fry
26	Nashua, NH	Danielle Lee	Gerard L. Curdo	Judith L. Dinsmoor
30	Nashua, NH	Elizabeth Mariya	John R. Bromm	Susan C. Moore
30	Nashua, NH	Shannon Mae	William Stephens, II	Teresa J. Donnelly
June				
2	Nashua, NH	Andrew David	David L. Olmstead	Linda E. Young
3	Nashua, NH	Michael James	James J. DeMaso	Kim R. Aldrich
3	Manchester, NH	Marketa Beck	Zdenek Reimann	Rebecca M. Harris
8	Nashua, NH	Diane Marie	Brian D. Raymond	Edith D. Mendes
8	Nashua, NH	Diane Marie	Brian D. Raymond	Edith D. Mendes
11	Nashua, NH	Eric Berndsen	Lawrence B. Mann	Gail E. DeLeo
12	Manchester, NH	Alison Michele	Mikel P. Bisch	Kathleen M. Cox
12	Nashua, NH	Christopher Paul	Paul E. Cheever	Ellen J. Gordon
12	Concord, NH	Danielle Goldman	Wayne A. Johnson	Ann L. Goldman
13	Nashua, NH	Craig Michael	David D. Wilson	Elizabeth A. Powers
14	Nashua, NH	Breanna Marie	Mark P. Brash	Barbara A. Barbosa
14	Nashua, NH	Charles Edward, IV	Charles E. Stevens, III	Donna L. Zilch
15	Nashua, NH	Brittany Ryan	William R. O'Bryant	Anne L. O'Sullivan
17	Nashua, NH	Ashley Wescott	Laurence C. Leonard	Gale L. Wescott
18	Nashua, NH	Matthew Alwin	Dennis M. Fedorka	Katherine M. Hodson
20	Nashua, NH	Megan Colleen	Allan H. Pierce	Helene M. Burn
21	Nashua, NH	Sarah Elizabeth	Michael G. Carvalho	Jane R. Lemay
21	Nashua, NH	Craig Marshall	Gerald Dukelow	Gayle I. Wiley
22	Nashua, NH	Heidi Elizabeth	James E. Schmidt, II	Lynne P. Dewey
24	Nashua, NH	Christopher Michael	Kevin A. Pinet	Patricia A. Hadley
24	Nashua, NH	Christopher Kenneth	Kenneth J. Rush	Colleen M. Culliton
24	Nashua, NH	John Henry	John W. Tamulonis	Signe A. Swanson
26	Nashua, NH	Jay Michael	Jack H. Carlton	Janet M. Santerre

27	Nashua, NH	Najat	Mohammad R. Ghanbari	Donna M. Adams
29	Nashua, NH	Gregory John	Richard L. Dorman	Maureen F. Gordon
30	Nashua, NH	Thomas Peter	David J. Fontaine	DeAnne M. Whitney
July	2	Manchester, NH	David P. Thompson	Linda M. Panneton
	2	Nashua, NH	Stuart P. Gilman	Elizabeth L. Davis
	3	Nashua, NH	Richard C. Arel	Cynthia M. Moran
	4	Nashua, NH	Mark D. Layden, II	Jane L. Casey
	5	Nashua, NH	Daniel R. Chaput	Mary A. Powers
	9	Nashua, NH	Edward J. McNamara	Marilyn L. Schwarz
	10	Nashua, NH	Glenn C. Arbery	Virginia E. Lombardo
	11	Nashua, NH	Francis T. Retelle	Susan E. Brendel
	12	Nashua, NH	Clayton C. Bedell, Jr.	Karen G. Provost
	13	Manchester, NH	Stephen G. Goodale, Jr.	Karen P. Welch
	13	Nashua, NH	Edward S. Shidlovsky	Janice M. Clark
	14	Manchester, NH	Denis A. Croteau	Priscilla A. Morency
	14	Nashua, NH	Arthur W. Hassan	Lindy A. Bosley
	17	Manchester, NH	David R. White	Frances Dubois
	18	Nashua, NH	Carl R. Wacome	Christine Evans
	20	Nashua, NH	David R. Roark	Margaret A. Lyle
	22	Nashua, NH	William F. Maslen	Linda Lysiak
	24	Nashua, NH	Bruce A. Peterson	Jane C. McAuliffe
	28	Nashua, NH	John A. Calogero	Patricia A. Raiola
	28	Nashua, NH	Mitchell W. Eyles	Teresa L. Pickard
Aug.	28	Manchester, NH	Robert A. Uscinski	Shelly A. Salisbury
	29	Nashua, NH	Joseph S. Dwyer, Jr.	Kimetha A. Tobey
	29	Nashua, NH	David A. Jessemah	Sheila M. Schofield
	29	Derry, NH	James W. Packard	Wendy M. Burger
	29	Nashua, NH	Michael E. Schofield	Darleen M. McIntyre
	30	Nashua, NH	Gerard J. St. Amand	Lynne M. Galasso
	2	Nashua, NH	Sloan H. Damon	Lynda M. Higgins
	3	Manchester, NH	Gerald C. Adler	Bonnie M. Blanchette

3	Nashua, NH	Andrew Antoni	Thomas R. Wright	Elizabeth Kurjanowicz
5	Nashua, NH	Nadia Therese	Albert A. Kalhori	Elaine L. Fredette
6	Nashua, NH	Jeffrey David	Stephen T. Hayward	Kimberly T. Tomlinson
6	Concord, NH	Emily Katelin	Russell J. Stark	MaryBeth Leonard
7	Nashua, NH	Chantal Renee	Rene A. Cote	Lori J. Coburn
7	Nashua, NH	Christopher Alan	Todd A. Sickles	Jennifer Post
8	Nashua, NH	Matthew John	Kenneth F. Acker	Doreen P. Lemieux
9	Nashua, NH	William Robert, III	William R. Gilbody, Jr.	Tammy A. Stewart
10	Nashua, NH	Sean Michael	George K. Cobb	Lisa M. Worster
13	Nashua, NH	Karissa Marie	Christopher S. Griffin	Deborah A. LaSusa
13	Nashua, NH	Heather Leigh	Scott B. Hepburn	Denise Zufelt
13	Nashua, NH	Dana Andrew	Allen R. Lindahl	Brenda S. Lessor
13	Nashua, NH	Jason Scott	Scott W. Schnier	Nancy M. Montesano
14	Nashua, NH	Joshua Elliott	Gordon K. Long	Helyse N. Elliott
14	Nashua, NH	James	Hector Saez	Lisa S. Lalmond
17	Nashua, NH	Scott Michael	Robert J. Campbell	Janet B. Edwards
17	Nashua, NH	Austin Richard	Owen E. Matte, Jr.	Cynthia L. Iverson
18	Nashua, NH	Jonathon Paul	Steven Michael Febonio	Denise A. Norton
18	Nashua, NH	Justin	Joseph M. Ossai	Shelia M. Alford
18	Nashua, NH	Shannon Elise	Walter C. Taylor	Theresa M. Flanagan
20	Nashua, NH	Michele Lynn	William H. Brown	Brenda J. Tennant
20	Manchester, NH	Richard Paul, Jr.	Richard P. Hazen	Juliana D. French
21	Nashua, NH	Nichole Marie	Walter E. Phelps	Deborah S. Rosales
22	Nashua, NH	Kristina Marie	Richard H. Schleicher	Dorothy H. Werner
25	Nashua, NH	Murphy Alexander	George B. Smith	Mollie Hemphill
26	Nashua, NH	Stephen Scott	Scott G. Desjarlais	Laurene R. Volpe
26	Nashua, NH	Vanessa Leigh	Robert Wilson	Diane Senderak
27	Nashua, NH	Crystal Renee	Frank A. Meyer	Diana M. Vlatas
31	Nashua, NH	Brain Alan	Kevin R. McCarthy	Donna L. Rivard
1	Nashua, NH	Amanda Jean	Michael P. McMenamin	Debra J. Wayman
1	Manchester, NH	Krystal Kellie	Alan J. Nute	Kimberly L. Zyla

Sept.

2	Nashua, NH	Gregory S. Winslow	George S. Winslow	Susan M. Foote
3	Nashua, NH	Francis John	Francis J. Horohoe	Kathy M. Allen
3	Nashua, NH	Alexandra	Wayne L. King	Karen A. Bray
4	Nashua, NH	Deborah Elizabeth	Christopher J. Brien	Ruth E. Dale
6	Nashua, NH	Brian Stephen	Carl S. Blevl	Anne E. Thompson
6	Nashua, NH	Alyssa Yves	Brian L. Midolo	Audrey A. McCoy
6	Nashua, NH	Kirsten Mary Elizabeth	Allan R. Stuke	Maryann McNamara
8	Nashua, NH	Meredith Anne	William G. Madormo	Geraldine Vaughn
9	Nashua, NH	Sheena Nicole	Russell M. MacPherson	Debra A. Lavoie
9	Nashua, NH	Annemarie	Peter J. Steeves	Cheryl A. Carroll
10	Nashua, NH	Kristin Ashley	Robert M. Hayes	Jane F. Bush
11	Nashua, NH	Sean Cameron	George D. Brownell	Cheryl A. Quigley
13	Nashua, NH	Katherine Rose	Curtis A. Provance	Katherine S. Kinnunen
17	Nashua, NH	Ryan William	William R. McTaggart	Rebecca A. Stevens
19	Lawrence, MA	Stephanie Marie	Bernard W. Holbert	Debra M. D'Entremont
22	Nashua, NH	Mark Edward	Bruce E. Boardman	Lorraine A. McEwen
24	Nashua, NH	Clare Margreta	John G. Mulrey	Betty C. Lindsten
25	Nashua, NH	Christine Marie	Francis S. Dornik	Patricia P. Boccabella
25	Nashua, NH	Richard Aaron	Richard A. Neveux	Suzanne Pacheco
25	Nashua, NH	Sierra Joy	Douglas D. Sparks, II	Raquel Perez
25	Nashua, NH	Matthew Francis	Edward M. Wassung	Pamela E. Guz
26	Manchester, NH	James Robert	Michael R. Villiard	Karen S. Annis
28	Nashua, NH	Collin Henry	Gregory S. Barry	Eleanor A. Holbrook
29	Nashua, NH	Jodi Ann	Jerome P. Hill	Judith A. Pione
30	Nashua, NH	Adam Paul	Brian R. Grodman	Susan D. Sondik
Oct.				
1	Nashua, NH	Hannah Leigh	Michael J. Niemi	Susan Merrick
3	Manchester, NH	Abigale Marie	William C. Wyatt	Jane M. Brownawell
4	Nashua, NH	Stephen Lee	Stephen L. Kane, Sr.	Pennie M. Clark
4	Nashua, NH	Melissa Jean	Kenneth W. Symonds	Emily J. Carignan
5	Nashua, NH	Damian Louis	Louis D. Tacito	Melodye R. Brown
8	Nashua, NH	Emily Jean	Donald L. Poulin	Edie L. Waker
9	Nashua, NH	Brittany Anne	Robert G. Freeman	Belinda Bridgeman

13	Nashua, NH	Mitchell Bradford	Craig M. Adams	Diane M. Burniske
14	Nashua, NH	Jason Michael	Gary M. Robinson	Christine M. Alimena
14	Nashua, NH	Seth Alan	Stuart P. Sutherland	LeeAnn Nelson
16	Nashua, NH	Jennifer Ashley	John H. Cain	Marleen M. Montgomery
19	Nashua, NH	Brianna Rose-Mae	Steven H. LaForce	Rebecca M. Henderson
21	Manchester, NH	Sarah Ethel Monica	Stanley E. Horowitz	Peggy L. Mobley
22	Nashua, NH	Michael John	Paul R. Clinghan	Susan M. Moynihan
22	Nashua, NH	Brian Robert	Paul R. Clinghan	Susan M. Moynihan
23	Nashua, NH	Danielle Tracy	Pierre L. LaPerriere	Susan L. Pereira
24	Nashua, NH	Zachary Reginald	Reginald G. Caron	Belinda A. Levesque
24	Nashua, NH	Katherine Emily	Antoni S. Grzesik	Diane M. Caron
25	Nashua, NH	E. J. Kelly	Kelly E. Corriveau	Cherry F. Econ
26	Nashua, NH	Margaret Lloyd	Frank M. Foster, Jr.	Victoria Lloyd
27	Nashua, NH	Ronald Charles, III	Ronald C. Harman, Jr.	Lisa A. Rocha
28	Nashua, NH	Keith Allen	Kenneth A. Martel	Karen J. Harrington
28	Nashua, NH	Brandon Windsor	Scott W. Smith	Margaret W. Leach
29	Nashua, NH	Amy Beth	Michael R. Carlton	Rita E. Pinton
29	Manchester, NH	Charles Erhart, Jr.	Charles E. Smith	Brenda Right
30	Manchester, NH	Elizabeth Ashley	Jeffery A. Smith	Elizabeth A. Kruger
Nov.				
2	Nashua, NH	Jillian Brown	Allen M. Kundin	Molly Collins
5	Nashua, NH	Elizabeth Katherine	Leonard P. Kulikowski	Elizabeth McCarthy
5	Nashua, NH	Ashley Catherine	Christopher M. Lorrain	Linda M. Fedock
5	Lawrence, MA	Andrew Joseph	Richard A. Verville	Sherry A. Hasapis
7	Nashua, NH	Janelle Patricia	Salvatore C. Lentini	Valerie J. Ciconne
8	Manchester, NH	Sarah Jane	Kenneth B. Cogswell	Debra L. Dunn
9	Concord, NH	Ashley Erin	Gary D. MacGuire	Gail A. Klardie
12	Nashua, NH	Kaitlyn Marie	Thomas M. Chmielewski	Tina M. Butot
13	Nashua, NH	Brittany Rose	Mark J. Ziminsky	Susan A. Smith
15	Manchester, NH	Cory Brandon	Allen B. Lemay	Lorrie A. Bailey
15	Nashua, NH	Nicholas Richard	Robert K. Veale	Nancy A. Heffernan
16	Nashua, NH	Emily Danielle	Jeffrey H. Ditman	Tammy M. Purdy

17	Nashua, NH	Tanya Amanda	Roger R. Brosor	Jean Antonopoulos
19	Nashua, NH	Mackenzie Richard	Richard E. Malouin	Carol J. Adams
20	Nashua, NH	Jennifer Yvonne	Charles J. Davis	Priscilla Fontaine
22	Manchester, NH	Margaux Charlotte	Robert W. Gill	Michelle A. Schwartz
22	Concord, NH	Danielle Rae	Benito Perez	Amy Arnold
25	Nashua, NH	Logan John	Gregory J. Moore	Linda D. Stone
26	Manchester, NH	Rachel Gabriel	Richard G. Turcotte	Elizabeth A. Jarosz
29	Nashua, NH	Ryan Anthony	Robert A. Miskell	Deborah L. Wood
30	Nashua, NH	Sarah Lynne	Douglas D. Eisenhauer	Dawn M. Allgaier
30	Nashua, NH	Michele Lynn	Kenneth M. Hughes	Lynn A. Mattie
Dec.				
1	Nashua, NH	Samantha Loretta	Norman L. Pelletier, II	Constance Jarry
3	Nashua, NH	Stephen Matthew	James W. Connington, Jr.	Kathryn M. Hamilton
4	Nashua, NH	Kenneth Allen	Frank C. Waller	Lynn M. Springer
5	Nashua, NH	Nicole Maureen	Donald L. Lewis, Jr.	Donna M. St. Germain
5	Stoneham, MA	Brian Michael	Michael J. Liberacki	Colleen M. Smith
5	Nashua, NH	Thomas Manianghat	George M. Mathew	Mary Jolly
6	Nashua, NH	Jocelyn Tsien Henc	Kai Tong Chan	Jenney Yan Fang Zeng
8	Nashua, NH	Devin	Timothy G. Kerrigan	Catherine Devine
8	Nashua, NH	David Jonathan	John A. Reali	Margaret M. Keiley
10	Nashua, NH	Christopher Matthew	Douglas M. Reardon	Lisa M. Holt
11	Nashua, NH	Kelsie Mae	William B. Hosford	Virginia R. Johnson
13	Manchester, NH	Justin Garrett	Gary D. Ruddock	Donna M. Riley
13	Nashua, NH	Aaron Michael	Mark W. Sornson	Heather A. Revens
14	Nashua, NH	Andrew John	John F. Deraney	JoAnn Rancourt
16	Manchester, NH	Stephanie Frances	Mark A. Pilkington	Jennifer Jepson
17	Nashua, NH	Kari Anne	Glen A. Hicks	Annette R. LaPointe
17	Nashua, NH	Nicole Mercedes	Klaas Nijhuis	Framerla M. Yanga
17	Manchester, NH	Nathan Richard	Clinton W. Sloper	Melody A. Wiggin
19	Nashua, NH	Joshua Andrew	Brent A. Lemere	Debra A. Holbrook
19	Nashua, NH	Shane Charles	Dexter D. Thompson	Deola A. Morrell
19	Nashua, NH	Seth William	Dexter D. Thompson	Deola A. Morrell
20	Nashua, NH	Kristofor-Ryan Michael	John M. Maynard	Ingrid I. Spalding

21	Nashua, NH	Alisha Lynn	William R. Courtemanche	Lisa M. Levesque
21	Nashua, NH	Jessica Anne	Richard J. Bean	Rhonda M. Blunt
22	Nashua, NH	Alissa Ann	Daniel D. McAllister	Kim Ann Sebor
23	Nashua, NH	Kelly Anne	Timothy P. Goodridge	Kathleen S. Hujsak
25	Nashua, NH	Kevin Alexander	Stephen A. Miller	Kathleen C. Farmer
26	Nashua, NH	Shawna Elise	Jeffrey F. Thompson	Patricia A. Sears
28	Manchester, NH	Julie Ann	Christopher J. Allwarden	Ania B. Chelchowski
28	Nashua, NH	Philip Charles	Roger P. Durand	Michelle R. Fortin
29	Nashua, NH	Ajay Dushynt	Dushyant C. Pathak	Mamta V. Bhatt
29	Nashua, NH	James Christopher	Richard A. Fredette	Rachel D. Bergeron
31	Nashua, NH	Jordon Michael	Mark A. Fritz	Margaret M. McDermott

DEATHS REGISTERED IN THE TOWN OF MERRIMACK, N.H. FOR THE YEAR ENDING DECEMBER 31, 1987

Date	Place of Death	Name of Deceased	Age	Place of Burial
Jan. 16	Merrimack, NH	Anna L. Warriner	72	Merrimack, NH
25	Merrimack, NH	John R. Smith	58	Merrimack, NH
Feb. 5	Nashua, NH	Blanche L. Baylis	58	Merrimack, NH
5	Nashua, NH	Lillian Lebonville	65	Billerica, MA
20	Nashua, NH	Ralph G. Somes, Sr.	87	Amherst, NH
Mar. 8	Nashua, NH	Viola J. Gale	74	Mayfield Heights, OH
16	Nashua, NH	Edith J. Thibodeau	79	Merrimack, NH
22	Nashua, NH	Teresa A. Estey	28	Cremation, Concord, NH
23	Merrimack, NH	Gordon E. Sweet	80	Merrimack, NH
27	Merrimack, NH	Paul T. Moran, Jr.	18	Merrimack, NH
Apr. 3	Laconia, NH	Agnes H. Greenleaf	88	Holderness, NH
6	Nashua, NH	Francois W. Gagne	63	Nashua, NH
19	Nashua, NH	Beatrice L. Herman	78	Merrimack, NH
19	Nashua, NH	Margaret E. Shearon	86	Merrimack, NH
24	Nashua, NH	Mary Caputo	70	North Haven, CT
May 1	Nashua, NH	Joseph L. Murphy	66	Merrimack, NH
3	Nashua, NH	Herschel W. Cox	68	Merrimack, NH
4	Nashua, NH	Olivia M. Kozlowski	86	Cremation, Concord, NH
7	Goffstown, NH	Carrie Kenney	90	New Boston, NH
9	Manchester, NH	William Andreassen	51	Staten Island, NY
10	Nashua, NH	Gary Pirog	20	Manchester, NH
23	Manchester, NH	Richard J. Keegan	69	Merrimack, NH
24	Merrimack, NH	Claudine Fechke	20	Nashua, NH
June 6	Nashua, NH	Enda L. Moore	77	Nashua, NH
21	Merrimack, NH	Hugo S. Fort	61	Nashua, NH
27	Nashua, NH	William O. Bissell, Jr.	53	Nashua, NH
27	Nashua, NH	Verna W. Quinney	81	Cremation, Concord, NH
July 4	Franklin, NH	Maurice A. Hall	74	Milo, ME
8	Allenstown, NH	William E. Guenthner	24	Merrimack, NH
10	Nashua, NH	Ernest J. Dubow	81	Nashua, NH
Aug. 11	Nashua, NH	William D. McGrath	70	Merrimack, NH
13	Nashua, NH	Aphrodite Lynch	68	Cremation, Derry, NH
14	Manchester, NH	Earl C. Dodge	57	Merrimack, NH
16	Merrimack, NH	Myron O. Bracey	78	Swanton, VT
30	Nashua, NH	Bernice V. Weeks	65	Somersworth, NH
Sept. 7	Nashua, NH	Patricia A. Sanford	41	Charlestown, NH
13	Nashua, NH	Robert P. Garceau	44	Cremation, Merrimack, NH
20	Merrimack, NH	John Paul Govoni	44	Kingston, MA
24	Nashua, NH	Annette M. Lefebvre	72	Nashua, NH
Oct. 3	Goffstown, NH	Viola L. Nichols	88	Manchester, NH
5	Nashua, NH	John B. Axline	65	Cremation, Merrimack, NH
7	Manchester, NH	Robert A. Guay	53	Cremation, Concord, NH
14	Nashua, NH	Arthur J. Carlson, Sr.	84	Cremation, Cambridge, MA
15	Merrimack, NH	Arthur G. Shattuck	68	Nashua, NH
19	Nashua, NH	William J. Rutkowski, Jr.	17	Merrimack, NH
23	Nashua, NH	Henry M. Barrera	43	Freeport, ME
25	Manchester, NH	Tracy I. Raymond	92	Merrimack, NH

Nov.	2	Nashua, NH	Isabel W. Reed	64	North Andover, MA
	3	Nashua, NH	John E. Murphy	71	Lowell, MA
	4	Nashua, NH	Eleanor Hampson	76	Newton, MA
	8	Nashua, NH	Lincoln Moore	91	Carlisle, MA
	19	Merrimack, NH	Richard L. Small	52	Merrimack, NH
	19	Merrimack, NH	Richard P. LaValley	16	Merrimack, NH
	20	Merrimack, NH	Gerard J. Bernard	70	Lowell, MA
	21	Nashua, NH	Barbara A. Zabell	40	Nashua, NH
Dec.	5	Nashua, NH	Anna K. Osterloh	86	Woodstock, NH
	12	Nashua, NH	Charles O. DeGraw	60	Arlington, VA
	14	Merrimack, NH	Arthur Valliere, Jr.	74	Merrimack, NH
	16	Nashua, NH	Agnes C. Berry	69	Cremation, Concord, NH
	17	Laconia, NH	Richard G. Doyle	55	Nashua, NH
	20	Nashua, NH	Sarah S. Bishop	85	Cremation, Merrimack, NH
	25	Nashua, NH	JoEllen J. Caron	31	Cremation, Nashua, NH
	29	Merrimack, NH	Grace C. Upham	90	Nashua, NH
	30	Manchester, NH	Eleanor D. Farrar	82	Salem, NH
	30	Merrimack, NH	Carmella Comella	78	Merrimack, NH
	31	Nashua, NH	Donald J. Mackey, Sr.	49	Merrimack, NH

MUNICIPAL SERVICES

Telephone Directory

Town Manager	424-2331
Administrative Assistant	424-2331
Finance Department	424-2331
Assessors	424-5136
Building Inspector	424-3531
District Court	424-9916
Fire Department	424-3690 or 424-4704
Highway Garage	424-9411
Planning Board	424-3531
Police Department	424-3774 or 424-2378
Probation Department	424-9916
Public Library	424-5021
Public Works	424-5137
Selectmen	424-2331
Tax Collector	424-3651
Town Clerk	424-3651
Waste Treatment Facility	883-8196
Water District	424-9241

EMERGENCY TELEPHONE NUMBERS

Ambulance	424-2222
Fire	424-5571 or 424-5557
Police	424-2222

OFFICE HOURS

Town Clerk-Tax Collector

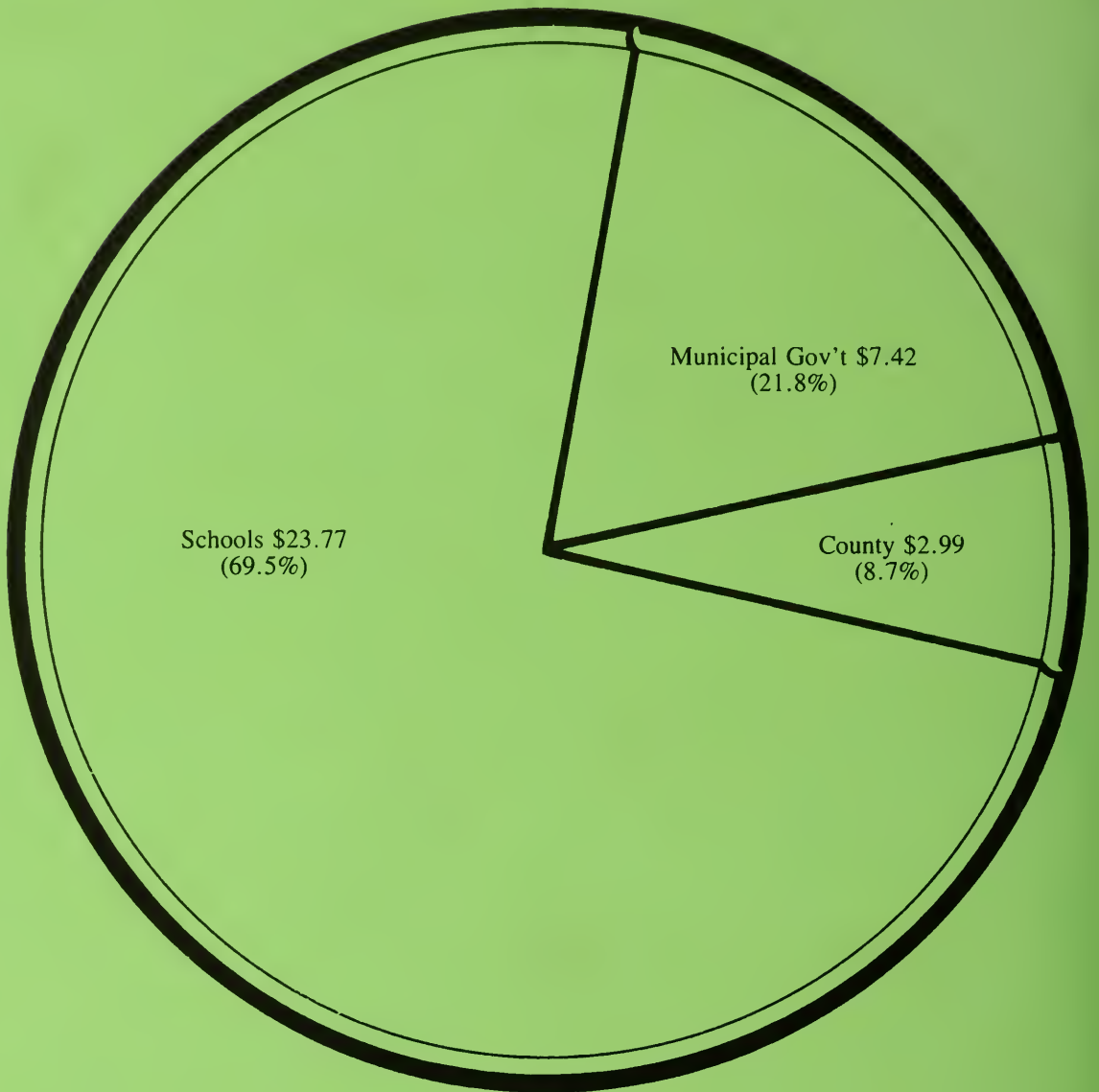
Monday-Friday	9:00 a.m.-4:30 p.m.
Monday Evening*	7:00 p.m.-9:00 p.m.
Saturday	CLOSED ALL DAY

*Summer Schedule: June through September - Every other

Monday evening 7:00 p.m.-9:00 p.m. except holidays

Assessor's Office	Mon.-Fri. 8:30 a.m.-4:30 p.m.
Building Inspector	Mon.-Fri. 8:30 a.m.-4:30 p.m.
District Court	Mon.-Fri. 8:30 a.m.-4:30 p.m.
Dump	Tues.-Sat. 8:00 a.m.-4:00 p.m.
Planning Board	Mon.-Fri. 8:30 a.m.-4:30 p.m.
Probation Department	Mon.-Fri. 8:30 a.m.-4:30 p.m.
Public Works	Mon.-Fri. 8:30 a.m.-4:30 p.m.
Water District	Mon.-Fri. 8:00 a.m.-4:30 p.m.
Selectmen's Office	Mon.-Fri. 8:30 a.m.-4:30 p.m.
Library Hours	Mon.-Thurs. 9:00 a.m.-9:00 p.m.
	Fri.-Sat. 9:00 a.m.-5:00 p.m.

YOUR 1987 TAX DOLLAR



Total Tax Rate \$34.18 per Thousand